



# Treasury Financial Manual

Transmittal Letter No. 623

Volume I

To: Heads of Government Departments, Agencies, and Others Concerned

## 1. Purpose

This transmittal letter releases revised I TFM 2-4700, Agency Reporting Requirements for the Financial Report of the United States Government. This chapter describes how agencies provide data for the *Financial Report of the United States* (FR) using the Governmentwide Financial Report System (GFRS) and the Federal Agencies' Centralized Trial-Balance System (FACTS I). It also includes the Financial Management Service's (FMS') fiscal 2005 Closing Package methodology, the Federal intragovernmental transactions process, and requirements for electronically submitting preclosing adjusted trial-balance(s) (ATBs).

## 2. Page Changes

### Remove

Table of Contents for Part 2

I TFM 2-4700 (T/L 616)

### Insert

Table of Contents for Part 2

I TFM 2-4700

## 3. Effective Date

This transmittal letter is effective immediately.

## 4. Inquiries

Direct questions concerning this transmittal letter to:

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Date: May 6, 2005

Richard L. Gregg  
Commissioner

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**TFM 2-4700 Agency Reporting Requirements for the Financial Report  
of the United States Government  
Summary of Changes**

**TFM Chapter**

<b><u>Section Item</u></b>	<b><u>Revision</u></b>	<b><u>Change</u></b>
4701	Scope and Applicability	Updated
4702	Authority	Updated
4703	Definition of Terms	Updated ATB Code, Closing Package, and United States General Ledger (USSGL) Data, Probable Likelihood of Loss, and Reasonably Possible Likelihood of Loss Definitions
4704	Figure 2	Updated FR Key Processing Dates
4705	Closing Package Requirements	Added new requirement and updated Figure 3: Closing Package Process
4705.10	GFRS System Access	Updated
4705.15	GFRS Reportable Data	Updated Preparation of Financial Statement Templates and The Closing Package
4705.20	Reclassifications of Verifying Agencies' Financial Statements	Updated Custodial Activity and revised Section title to Reclassifications of Verifying Agencies' Financial Statement
4705.25	Special Basis of Accounting	Updated
4705.30	Identification of Federal Trading Partners	Updated
4705.35	Reciprocal Categories	Updated
4705.40	FR Notes	Updated and revised title to GFRS Notes
4705.45	Other FR Data	Updated
4705.50	CFO Verification of Closing Package Data	Updated
4705.55	Audit Requirements for the Closing Package	Updated

<u>Section Item</u>	<u>Revision</u>	<u>Change</u>
4705.60	Legal Representation Letter Process	Updated and added subsequent events requirement
4705.65	Yearend Intragovernmental Reconciliation Process	Updated
4705.70	CFO Procedures for Intragovernmental Activity/Balances	Updated CFO procedures, Section Item I and Section Item II and see paragraph at the beginning of section 4705.70 for further changes
4705.75	IG Agreed-Upon Procedures For Federal Intragovernmental Activity and Balances	Updated and see paragraph at the beginning of section 4705.75 for further changes
4706 4706.15	Intragovernmental Requirements: Federal Intragovernmental Transactions Accounting Policies Guide	Updated
4706.20	Intragovernmental Fiduciary Confirmation System	Updated Fiduciary Transactions (Using the IFCS)
4706.25	Non-Fiduciary Transactions	Updated Realized Capital Purchases
4706.30	Quarterly Intragovernmental Transactions Reconciliation Process	Updated Department Code Reporting for Treasury General Fund Activities, Agency "F" Transactions Submission , FMS Intragovernmental Activity Reports, Agency Quarterly Status of Disposition Certification, Detailed Quarterly Status of Disposition Certification Instructions and Reporting Agency's Explanation of Reporting
4707 4707.10	FACTS I Requirements: Collection of ATB Data	Updated
4707.15	FACTS I System Access	Updated
4707.20	FACTS I Reportable Data	Updated Master Appropriation File (MAF), Adjusted Trial Balance (ATB), Special Accounts, Trust Fund Accounts, and Allocation Transfer of Appropriations

**Appendix 1 Reclassified Financial Statement Line Item Descriptions Reclassified Balance Sheet:**

Line 2.2	Added Taxes Receivable
Line 2.4	Moved Taxes Receivable to line 2.2
Line 2.4	Added Inventory and Related Property
Line 2.5	Revised to Property, plant, and equipment
Line 2.6	Added Securities and investments
Line 3.2	Revised to Federal Investments
Line 6.7	Added Insurance Programs

<u>Section Item</u>	<u>Revision</u>	<u>Change</u>
	Line 6.8	Revised to Other Liabilities
	Line 6.9	Revised to Total non-Federal liabilities
	Line 7.2	Revised to Federal Debt

**Appendix 1 Balance Sheet Line Item Descriptions**

Line 2.1	Updated and deled seized instruments including undeponited cash that are in the process of forfeiture proceedings or held as evidence
Line 2.2	Updated
Line 2.3	Updated
Line 2.4	Added
Line 2.5	Updated
Line 2.6	Added
Line 2.7	Updated
Line 3.2	Updated
Line 3.3	Updated
Line 3.4	Updated
Line 3.5	Updated
Line 3.9	Updated
Line 6.7	Added
Line 6.8	Deleted insurance Programs- include bank deposit insurance; guarantees of pension benefits; life and medical insurance; and insurance against damage to property caused by perils, risk of war, and insolvency
Line 6.9	Updated
Line 7.2	Updated
Line 8	Updated

**Appendix 1 Reclassified Statement of Net Cost:**

Line 5.1	Deleted exchange and nonexchange transactions from title
Line 5.1	Revised to Benefit program costs
Line 5.2	Deleted Benefit program costs related to nonexchange transactions and exchange transactions from title
Line 5.2	Revised to Imputed costs
Line 5.3	Revised to Buy/sell costs
Line 5.4	Revised to Federal securities interest expense
Line 5.5	Deleted exchange and nonexchange transactions
Line 5.5	Revised to Borrowing and other interest expense
Line 5.6	Deleted Federal securities Interest expense related to nonexchange transactions
Line 5.6	Revised to Borrowing losses

<u>Section Item</u>	<u>Revision</u>	<u>Change</u>
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**Appendix 1 Reclassified Statement of Net Cost:**

Line 5.7	Revised to Other costs (without reciprocals)
Line 5.8	Deleted borrowing interest expense related to nonexchange Transactions
Line 10.4	Revised to Borrowing and other interest Expense

**Appendix 1 Statement of Net Cost Line Item Descriptions**

Line 3	Updated
Line 5.1	Updated
Line 5.2	Updated
Line 5.3	Updated
Line 5.4	Updated
Line 5.5	Updated
Line 5.6	Updated
Line 5.7	Updated
Line 6	Updated and revised Calculation to (sum of 5.1 through 5.7)
Line 10.1	Updated
Line 10.2	Updated
Line 10.3	Updated
Line 10.4	Updated
Line 10.6	Updated
Line 13	Updated Line 13, revised Calculation to (sum of 7-12)

**Appendix 1 Statement of Changes in Net Position**

Line 6.2	Revised to Borrowing and other interest Revenue
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**Appendix 1 Statement of Changes in Net Position Line Item Descriptions**

Line 6.1	Updated
Line 6.2	Updated
Line 6.3	Updated
Line 8.1	Updated

**Appendix 2 Financial Statements Reclassifications** Updated**Appendix 3 Financial Report Notes and Instructions**

Introduction	Updated
Taxes Receivable (old note number #5)	Deleted old Note 5 and now is a part of Note 3
Note 1	Section A
	Text Data
	Updated
Note 2	Text Data
	Updated also include Line Item Notes

<u>Section Item</u>	<u>Revision</u>	<u>Change</u>
Note 3	Section A Text Data	Revised Note title to include Tax Receivable Updated also include Line Item Notes Updated
Note 4A	Section A,E	Revised Note title Updated
Note 4B	Section A-B Section D-E	Updated Deleted
Note 5	Section A-L Text Data	Revised Note number, former Note 6. Updated also include Line Items Notes Updated
Note 6	Section A-E	Revised Note number, former Note 7 Updated also include Line Item Notes
Note 7	Text Data	New, previously included in "Other Asset" Updated
Note 8	Text Data	Updated also include Line Item Notes
Note 9		Updated
Note 10A	Section A-B	Updated also include Line Item Notes
Note 10B	Section A	Updated
Note 11	Section A-H Section I-K	Updated also include Line Item Notes Added
Note 12	Section A Text Data	Updated also includes Line Item Notes Updated
Note 13		Updated
Note 14		Added
<b>Appendix 3 Financial Report Notes and Instructions</b>		
Note 15	Text Data	Revised Note number, former Note 14 Updated also included Line Item Notes
Note 16	Section A-C Section D-F Text Data	Revised Note number, former Note 15 Updated Added Updated
Note 17	Section A-C Section D-E	Revised Note number, former Note 16 Updated Added

<u>Section Item</u>	<u>Revision</u>	<u>Change</u>
Note 18	Section A-F	Revised Note number, former Note 17 Updated
Note 19	Section A-E	Revised Note number, former Note 18 Updated
Note 20	Text Data	Revised Note number, former Note 19 Updated
Note 21	Section C-F	Revised Note number, former Note 20 Added
<b>New Financial Report Notes Instructions</b>		Insert into Appendix 3
<b>Appendix 4 Other Financial Report Notes and Instructions</b>		
Capitalized Assets (Former Note # 3)		Deleted-entire note, information now part of Appendix 3 Notes 5 and 6
Summary of Unadjusted Misstatements (Former Note 19)		Deleted-entire note.
Introduction	Intro	Revised-2 <sup>nd</sup> paragraph Added - 3rd paragraph
Note 1	Section A Other Text Data	Updated Revised
Note 2	Section A	Revised
Note 3	Section A Section B Other Text Data	Revised Note number, former Note 4 Updated Added Updated
Note 4	Sections A- B Other Text Data	Revised Note number, former Note 5 Revised Updated
Note 5	Section A Other Text Data	Revised Note number, former Note 6 Updated Revised
Note 6	Sections A-C Section D Section E-F Section G Other Text Data	Revised Note number, former Note 7 Updated Added Updated, former Section D-E Added, previously included in Other Text Data RevisedOther
Note 7	Sections A	Revised Note number, former Note 8 Revised



<u>Section Item</u>	<u>Revision</u>	<u>Change</u>
Note 8	Section A-F, H Section G and I Section J-K Other Text Data	Revised Note number, former Note 9 Updated, former Section B-H Added, previously included in Section H Updated, former Section I-J Updated
Note 9	Section A-J Section J and L Section M-N Section O-P Other Text Data	Revised Note number, former Note 10 Updated, former Section B-K Added, previously included in Section K Added Updated, former Section M-N Updated
Note 10	Sections A - E	Revised Note number, former Note 11 Revised, former Section B, E-F, and K
Note 11	Sections A - B Section C-D Section E-F Other Text Data	Revised Note number, former Note 12 Revised, previously included in Section A Added Added, former Section B Added
Note 12	Sections A-B Section C-D Section E Other Text Data	Revised Note number, former Note 13 Updated Revised, former Section D-E Updated, former Section F Added
Note 13	Sections A - E Other Text Data	Revised Note number, former Note 14 Revised Revised
Note 14	Sections A - B Other Text Data	Revised Note title, former Note 15 Revised Revised
Note 16	Sections A Section B-F	Revised Note title, former Note 17 Revised Added
Note 17	Section A-B	Revised Note number, former Note 18 Updated
Note 18	Section A	Revised Note number, former Note 19 Updated and Deleted-Items 5 and 13
<b>New:</b> <b>Other Financial Report Notes Instructions</b>		Insert into Appendix 4

<u>Section Item</u>	<u>Revision</u>	<u>Change</u>
<b>Appendix 5 Federal Trading Partner Department Codes for GFRS and FACTS I</b>		

## Trading Partner Code Crosswalk

GFRS Codes	Deleted- 7801 Added –7802
FACTS I Codes	Deleted- 55 Added –78

**Appendix 6 Reciprocal Categories Crosswalk to Financial Statements**

## Reciprocal Categories Crosswalk to Financial Statements

Category 1	Updated- Title of both line items
Category 3	Added –SOCNP and CP line to item B Updated-Line Item A Title
Category 4	Deleted
Category 5	Added –SOCNP and CP line to Line Item B Updated-Title of Line Item A
Category 7	Deleted
Category 8	Deleted
Category 26	Added –SOCNP and CP line to Line Item B Updated-Title of Line Item A
Category 29	Updated-Title for prior-period adjustments

## Reclassified Balance Sheet

Line items	Updated-Lines 2.2, 3.2, and 7.2 Deleted- Former line 2.4 Taxes Receivable
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## Trading Partner Codes Example

Section Headings	Updated
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## Reclassified Statement of Net Cost

Deleted

## Reclassified Statement of Change in Net Position

Deleted

**Appendix 7 Federal Intragovernmental Transactions Categories of Reciprocal  
U.S. Government Standard General Ledger Proprietary Accounts**

## Reciprocal Categories USSGL Accounts

Category 1	Updated- Name Accounts Added - SGL
Category 2	Added –SGL 1349F

<u>Section Item</u>	<u>Revision</u>	<u>Change</u>
	Category 3	Updated-Name Added- SGLs 5311FT, 5318FX, 5318FT, 7111FT, 7180FT, 7211FT and 7280FT
	Category 4	Deleted
	Category 5	Updated-Name Added –SGLs 5310FX, 5310FT, 5312FT, 5317FX , 5317FT, 5319FT, 5319FX
	Category 6	Added SGLs 7112FT, 7212FT, 7190FT, and 7290FT
	Category 7	Deleted
	Category 8	Deleted
	Category 17	Added- SGL 1359F
	Category 22	Added –SGL 1319F
	Category 24	Added –SGLs 6190F, 5109FX, 5209FX, 5900FX, 5900FT, 5909FX and 5909FT
	Category 26	Updated –Name Added-SGLs 5400FT, 5409FX, and 5409FT
	Category 29	Updated- Titles for SGL 7400 Added -SGL 7401 Deleted-SGLs 1319, 1325, 1329, 1349, 1359,1618, 2995, 5109X, 5209X, 5317 X/T, 5318 X/T, 5319 X/T, 5409 X/T, 5500X, 5509X, 5900 X/T, 5909 X/T, 6190, 7180T, 7190T, 7280T, and 7290T
<b>Appendix 8</b>	<b>FY 2004 CFO Representations for Federal Intragovernmental Activity and Balances</b>	Update – Section I: A, E, and F Update – Section II
<b>Appendix 9</b>	<b>Budget Subfunction (BSF) Codes</b>	Updated – Code 901
<b>Appendix 10</b>	<b>Quarterly IRAS “F” Data File Submission – Description and Formats</b>	Updated - Introduction  Updated - File Format (Input)  Deleted - Method of Transmission  Added - Other Required Information to Accompany Agency Submission  Updated – Processing Notes

<u>Section Item</u>	<u>Revision</u>	<u>Change</u>
		Added – Notes on Dollar Amount
		Added – Notes for Excel File Submission
		Added – Illustration 1: Examples of a Text File IRAS Submission
		Added – Illustration 2: Examples of an Excel File IRAS Submission
		Updated – Duplicate Partner Code Indicator (DPCI)
<b>Appendix 11</b>	No changes	
<b>New: Appendix 12</b>	<b>FY 2005 IG Agreed-Upon Procedures Report for Federal Intragovernmental Activities and Balances</b>	

## Part 2—Chapter 4700

# AGENCY REPORTING REQUIREMENTS FOR THE FINANCIAL REPORT OF THE UNITED STATES GOVERNMENT

This chapter describes how agencies provide data for the *Financial Report of the United States* (FR) using the Governmentwide Financial Report System (GFRS) and the Federal Agencies' Centralized Trial-Balance System (FACTS I). It also includes the Financial Management Service's (FMS') fiscal 2005 Closing Package methodology, the Federal intragovernmental transactions process, and requirements for electronically submitting preclosing adjusted trial-balances (ATBs).

### Section 4701—Scope and Applicability

All agencies must provide FMS with required fiscal yearend data that will be used to prepare the FR. All verifying agencies (see Figure 1) must submit their financial data using the Closing Package process via the GFRS and FACTS I. All nonverifying agencies must submit FACTS I ATB data and complete GFRS notes and Other FR Data. In addition, verifying agencies still are required to submit FACTS I ATB data to FMS, although FMS will not use this information to prepare the FR.

GFRS uses a Closing Package methodology that has been developed to:

- Capture each agency's Closing Package information and link the agencies' comparative, audited consolidated, department-level financial statements to the FR;

AND

- Resolve material deficiencies identified by the Government Accountability Office (GAO).

The Chief Financial Officer (CFO) of each verifying agency must prepare and submit the Closing Package data for fiscal year 2004 and 2005 via GFRS at the department level and must verify its consistency with the comparative, audited

consolidated, department-level financial statements. The Inspector General (IG) of each verifying agency, except those agencies with a yearend other than September 30, must opine on the Closing Package data, entered by the CFO into GFRS, as to its consistency with the comparative, audited consolidated, department-level financial statements.

All agencies (verifying and non-verifying) must submit preclosing ATBs via the FACTS I Internet application on the Government On-Line Accounting Link System (GOALS) II. Agencies must submit their ATBs at the Treasury appropriation/fund group level using proprietary U.S. Government Standard General Ledger (USSGL) accounts (see Appendix 11). The ATB data from verifying agencies is a tool used to facilitate the Closing Package and is not used to prepare the FR.

The GFRS compiles the information from the FACTS I submissions for non-verifying agencies into a set of "generic" financial statements that are included in the consolidated FR. Nonverifying agencies must prepare and submit note data based on the amounts from the "generic" financial statements compiled in GFRS.

Reporting requirements in this chapter are grouped as follows:

- Section 4705 includes Closing Package requirements;
  - Section 4706 includes intragovernmental requirements;
- AND
- Section 4707 includes FACTS I requirements.

### Section 4702—Authority

Section 405 of the Government Management Reform Act of 1994 [31 U.S.C. 331(e)(1)] requires that the Secretary of the Treasury annually prepare and submit to the President and the Congress an audited financial statement for the preceding fiscal year. This statement must cover all accounts and associated activities of the executive branch of the Federal Government. Section 114 of the Budget and Accounting Procedures Act of 1950 (31 U.S.C. 3513a) requires each executive branch agency to furnish financial and operational information as the Secretary of the Treasury may stipulate.

These mandates do not apply to the legislative and judicial branches of the Federal Government. However, Treasury does encourage these entities to submit ATBs, GFRS Notes, and Other FR Data as applicable.

## Section 4703—Definition of Terms

**Adjusted Trial-Balance (ATB)**—This is a list of USSGL accounts with attributes and preclosing adjusted balances prepared at a specified date (yearend). Agencies submit ATBs by fund group and must include USSGL accounts listed in numeric order. The USSGL account balances should reflect preclosing adjusting entries. The total sum of the debit balances must equal the total sum of the credit balances in the ATB. Agencies must include the required attributes with the appropriate USSGL accounts (see Appendix 11).

**ATB Code**—The ATB code consists of a department, a bureau, and a 4-digit Treasury appropriation/fund group. This is a unique identifier code for a record in the Master Appropriation File (MAF).

**Attribute**—An attribute is a modifier that further describes a USSGL account to meet a specific reporting requirement. Agencies capture this information at the transaction level. The following are attributes included in Appendix 11 to further modify a USSGL account:

**A**—This is an attribute of a USSGL account balance that indicates the balance being reported is noncustodial.

**F**—This is an attribute of a USSGL account balance that results from transactions between Federal Government entities included in the FR. These often are referred to as “intragovernmental transactions.” The USSGL account reported on an ATB with attribute “F” must have a 2-digit partner code (see the department codes in Appendix 5) that identifies the trading partner at the department level.

**N**—This is an attribute of a USSGL account balance that results from transactions **not** with a Federal Government entity included in the FR.

**S**—This is an attribute of a USSGL account balance that indicates the balance being reported is custodial. The balance also is reported by the agency in a Statement of Custodial Activity or separate footnote of custodial activity.

**T**—This is an attribute of a USSGL account balance that indicates the balance being reported is nonexchange revenue. Nonexchange revenue arises primarily from exercise of the Government’s power to demand payments from the public (for example, taxes, duties, fines, and penalties) but also include voluntary donations and other inflows of resources arising from the Government’s power to demand payments.

**X**—This is an attribute of a USSGL account balance that indicates the balance being reported is exchange revenue. Exchange revenue arises when a Federal entity provides goods and services to the public or to another Federal entity for a price. Exchange revenue includes most user charges other than taxes. Another term for exchange revenue is “earned revenue.”

**Budget Functional Classification**—This system classifies budget resources by function and subfunction. It groups budget authority and outlays of budget and off-budget Federal entities in terms of the national needs being addressed.

Each 3-digit budget subfunction (BSF) code contained in the MAF represents a subfunction grouped under one of 19 functions. The Office of Management and Budget (OMB) groups each of the 19 functions under the five superfunctions presented in the *Budget of the United States Government*. Each ATB is associated with a single BSF identified in the MAF record. (See Appendix 9 for a list of valid BSFs.)

**Clearing Accounts**—Agencies use these accounts to temporarily hold general or special trust fund collections and disbursements. They use these accounts pending clearance to the applicable receipt or expenditure account in the budget. A fiscal year “F” preceding the last 4 digits of the fund symbol identifies a clearing account.

**Closing Package**—This is a methodology designed to link agencies’ comparative, audited consolidated, department-level financial statements to the FR. The Closing Package is the data submitted by

each verifying agency for inclusion in the FR.

**Deposit Fund Accounts**—Agencies use these accounts to hold the following:

- Money the Government has withheld from payment for goods or services provided;
- Deposits received from outside sources in cases where the Government acts solely as a banker, fiscal agent, or custodian;

AND

- Money the Government has withheld awaiting distribution based on a legal determination or an investigation.

**Financial Statement Template**—This template is a format defined by each agency based on its comparative, audited consolidated, department-level financial statement line items and USSGL crosswalks.

**Fund Account Symbol**—This combination of numbers denotes the responsible agency, period of availability, and fund classification according to a prescribed system of account classification and identification.

**Interdepartmental Balance**—This USSGL account balance results from a transaction between trading partners included in the FR that are not in the same department.

**Intradepartmental Balance**—This USSGL account balance results from a transaction between trading partners in the same department.

**Intragovernmental**—These transactions and/or balances result from business activities conducted by two different Federal Government entities included in the FR. Interdepartmental and intradepartmental are subsets of intragovernmental.

**Nonverifying Agencies**—Agencies not included in Figure 1.

**Figure 1: Agencies Required To Verify and Submit a Closing Package, and To Provide CFO Representations and IG Agreed-Upon Procedures for Federal Intragovernmental Activity and Balances**

Department of Agriculture	Department of Transportation	National Credit Union Administration
Department of Commerce	Department of the Treasury	National Science Foundation
Department of Defense	Department of Veterans Affairs	U.S. Postal Service
Department of Education	Agency for International Development	Office of Personnel Management
Department of Energy	Environmental Protection Agency	Pension Benefit Guaranty Corporation
Department of Health and Human Services	Export-Import Bank of the United States	Railroad Retirement Board
Department of Homeland Security	Farm Credit System Insurance Corporation	Securities and Exchange Commission
Department of Housing and Urban Development	Federal Communications Commission	Small Business Administration
Department of the Interior	Federal Deposit Insurance Corporation	Smithsonian Institution
Department of Justice	General Services Administration	Social Security Administration
Department of Labor	National Aeronautics and Space Administration	Tennessee Valley Authority
Department of State		U.S. Nuclear Regulatory Commission

**Probable Likelihood of Loss**—This term implies that the future confirming event or events are more likely than not to occur, with the exception of pending or threatened litigation and unasserted claims. For the pending or threatened litigation and unasserted claims, the future confirming event or events are likely to occur. If a negative outcome is probable, the agency must record a liability on its books for the estimated amount of loss. The estimated liability may be a specific amount or a range of amounts. If some amount within the range is a better estimate than any other amount within the range, the amount is recognized. If a range is given, then the agency should book the lower end of the liability and disclose the range of possible loss in its notes to the financial statements. If no amount within the range is a better estimate than any other amount, the minimum amount in the range is recognized and the range and a description of the nature of the contingency should be disclosed in its notes. See Federal Accounting Standards Advisory Board (FASAB) Statements of Federal Financial Standards (SFFAS) No. 5 and No. 12.

**Reasonably Possible Likelihood of Loss**—This term implies that the chance of

the future event or events occurring is more than remote, but less than probable. If it is reasonably possible that the agency will incur a loss, the agency must disclose the nature of the contingency and an estimate of the possible liability, an estimate of the range of the possible liability, or a statement that such an estimate cannot be made. See FASAB SFFAS No. 5 and No. 12.

**Reciprocal Category (RC)**—A reciprocal category is a set of Closing Package financial statement Federal line items that will be used to perform eliminations at the Governmentwide level (see Appendix 6).

**Reclassified Financial Statement**—A reclassified financial statement is a “generic” agency financial statement format used across the Government. Agencies “reclassify” or move amounts from their comparative, audited consolidated, department-level financial statement line items to the Closing Package reclassified financial statement line items. For nonverifying agencies, these statements are system-generated using FACTS I ATB data.

**Remote Likelihood of Loss**—This term implies that the chance of the future event

or events occurring is slight. If only a remote chance of loss is possible, the agency need not record a liability or disclose a note. See FASAB SFFAS No. 5 and No. 12.

**Special Fund Receipt Accounts**—Agencies use these accounts for all collections earmarked by law for a specific purpose.

**Treasury Appropriation/Fund Group**—This 4-digit identifier corresponds to the Treasury account symbol found in the *Federal Account Symbols and Titles (FAST) Book*. Agencies report most ATBs at the Treasury appropriation/fund group (for exceptions, see *Special Accounts* in subsection 4707.20). The Treasury appropriation/fund group combines all fiscal years reported for each agency appropriation or fund account symbol.

**United States Standard General Ledger (USSGL) Data**—USSGL data are FACTS I ATB data that can be viewed in the GFRS to assist agencies in completing their Closing Packages, and for nonverifying agencies to complete notes and other data. The financial data in the Closing Packages are based on the agencies’ comparative, audited

consolidated, department-level financial statements. See the USSGL Web site at <http://www.fms.treas.gov/ussgl>.

**Verifying Agencies**—These agencies consist of 23 CFO Act agencies and 12 material other agencies.

See Figure 1 for the list of verifying agencies.

### Section 4704—FR Processing Key Dates

See Figure 2, FR Processing Key Dates, for submission and reporting dates.

### Section 4705—Closing Package Requirements

Verifying agencies must:

- Reclassify all line items and amounts on their comparative, audited consolidated, department-level Balance Sheet, Statement of Net Cost, Statement of Changes in Net Position/Income Statement, and Statement or Note on Custodial Activity (if applicable) to the Closing Package reclassified financial statement formats (see Appendix 2).
- List Closing Package line item amounts identified as Federal (items to be eliminated in the Governmentwide consolidation) by trading partner and amount (see Appendix 6).
- Report notes dependent upon the Reclassified Balance Sheet line items and other notes required in the FR (see Appendix 3).
- Disclose other information not contained in the primary FR financial statements and notes required to meet Federal Generally Accepted Accounting Principles (FED GAAP) requirements (see Appendix 4).

**Figure 2: FR Processing Key Dates**

09/01/05	FACTS I MAF window opens.
09/07/05	Window opens for agency 2005 financial statement template submission (Module 1 only).
09/12/05*	Agency FACTS I MAF submission due date.
09/19/05	For verifying and nonverifying agencies: <ol style="list-style-type: none"> <li>1. Window opens for Closing Package submission for verifying agencies (all remaining modules) in GFRS.</li> <li>2. Window opens for FACTS I ATB submissions for nonverifying agencies.</li> </ol>
10/07/05	Intragovernmental Fiduciary Confirmation System (IFCS) opens for fourth quarter 2005.
10/19/05	<ol style="list-style-type: none"> <li>1. Intragovernmental (“F” transactions) fourth-quarter 2005 agency data file due to FMS.</li> <li>2. IFCS closes for fourth quarter 2005 (final).</li> </ol>
10/27/05	Agencies submit fourth-quarter <i>Status of Disposition Certification</i> to FMS.
11/16/05*	<ol style="list-style-type: none"> <li>1. GFRS Closing Package submissions are due from and locked by verifying agencies’ preparers by midnight eastern standard time (e.s.t.).</li> <li>2. Window closes for FACTS I ATB submission to FMS for nonverifying agencies at midnight e.s.t.</li> <li>3. GFRS Notes and Other FR Data submissions are due for nonverifying agencies at midnight e.s.t.</li> </ol>
11/18/05*	CFO approval and IG opinion on Closing Package due by noon e.s.t.
11/21/05*	FMS issues Intragovernmental Reporting and Analysis (IRAS) reports to agencies.
11/23/05*	CFOs deliver a report containing CFO representations for Intragovernmental Activity and Balances with the completed <i>Closing Package Material Differences/Status of Disposition Certification Reports</i> to the agency IG, FMS, and GAO.
11/29/05	FMS will generate and distribute <i>Closing Package Comparative Status of Disposition Report</i> for fiscal 2005.
11/30/05*	Window closes for FACTS I ATB submission to FMS for verifying agencies at midnight e.s.t.
12/02/05*	IGs deliver the <i>Agreed-Upon Procedures Report on Closing Package Intragovernmental Activity and Balances</i> to the agency CFO, FMS, and GAO.
*Represents the “No Later Than Date.” Agencies should submit data as early as possible.	



**Figure 3: Closing Package Process**

GFRS Module	GF002		GF003		GF004		GF006		GF007		GF008
Title of Module	Agency's comparative, audited consolidated, department-level financial statements	→	Reclassify agency's financial statements to Closing Package format.	→	Identify Federal trading partners.	→	Notes to the FR Financial Statements	→	Other Data	→	Completions and Approvals
Action	Balance Sheet Statement of Net Cost Statement of Changes in Net Position/ Income Statement Statement or Note on Custodial Activity		Balance Sheet Statement of Net Cost Statement of Changes in Net Position		Federal Trading Partner Department Codes		Predefined notes to the Closing Package		Examples: Stewardship Deferred Maintenance Tax Burden		Agency CFO will review and certify and IG will issue an opinion on the reclassified statements and notes.
Additional TFM Reference			Appendix 2		Appendix 5		Appendix 3		Appendix 4		

- Provide explanations for any data that has changed by the established threshold or more between fiscal years 2004 and 2005, and also between 2004 as reported in 2005 and 2004 reported last year, as required by GFRS.
- Provide to FMS an electronic copy of the draft financial statements.
- Contact FMS or FMS will contact agencies to determine reporting procedures for any adjustments to their Closing Package data after November 18, 2005.

#### 4705.10—GFRS System Access

The GFRS Internet application on GOALS II requires a user ID and password. The address for the GFRS Internet application on GOALS II is <http://fmsapps.treas.gov/ias>.

Agencies can apply for a user ID and password by submitting a GOALS II Enterprise System Access Request (ESAAS) Form. Contact the Financial

Operations Customer Support Center for information at 202-874-8270.

#### 4705.15—GFRS Reportable Data

##### *Preparation of Financial Statement Template*

Verifying agencies must submit, via the GFRS, the USSGL crosswalk logic to the comparative, audited consolidated, department-level Balance Sheet, Statement of Changes in Net Position, Statement of Net Cost/Income Statement, and Statement or Note on Custodial Activity (if applicable) before the reporting period begins. The statement template window opens on September 7, 2005.

##### *The Closing Package*

Figure 3 depicts the Closing Package process. FMS will use the agencies' Closing Packages to prepare the FR.

Agencies must submit all Closing Package data via the GFRS Internet application on GOALS II to FMS by noon November 18, 2005, for fiscal 2005 reporting. See Figure 2.

#### 4705.20—Reclassification of Verifying Agencies' Financial Statements

Verifying agencies must enter and reclassify their comparative, audited consolidated, department-level Balance Sheet, Statement of Net Cost, Statement of Changes in Net Position/Income Statement, and Statement or Note on Custodial Activity (if applicable) to the formats in the three Closing Package statements presented in Appendix 1, Reclassified Financial Statements and Line Item Descriptions. Appendix 1 describes the Closing Package financial statement line items. Appendix 2 includes examples of how to reclassify agency line items to the Closing Package format. These descriptions provide guidance when reclassifying amounts from agency line items to Closing Package line items. FMS recommends that agencies include two line items, "Total Gross Cost" and "Total Earned Revenue," on the Statement of Net Cost to facilitate the reclassification of this statement. These lines are the sum of all program lines for "Gross Cost" and "Earned Revenue" reported on the Net Cost Statement.

GFRS uses a normal balance concept. The normal balance is the regular balance of a line item and is either a debit or credit as determined by the account type selected. All numbers must be entered as positive in GFRS unless the balance of that line is abnormal. The normal balance attribute is used to determine the appropriate stored value of manually entered amounts.

Verifying agencies report the line items on their financial statements based on what is most material and useful to them. These line items may not match line items on the FR for several reasons. The FR line items may not apply to the agency, the amounts could be immaterial at the agency level, or the agency may find it useful to include more detail than the FR reports.

### ***Custodial Activity***

According to SFFAS No. 7, paragraph 353, revenue, primarily nonexchange revenue, may be collected by an entity acting on behalf of the General Fund or another entity within the Government. In addition, these custodial collections, by definition, do not affect the collecting entity's net cost of operations or operating results. This revenue is reported by the collecting agency on the Statement or Note on Custodial Activity.

As a general rule, the collecting entity must offset exchange revenue transferred to others against its gross cost to determine its net cost of operations, even though the transfers do not affect the collecting entity's net position. Therefore, such exchange revenue is recognized as a transfer out in calculating the collecting entity's operating results. At the Governmentwide level, these collections are recognized as revenue.

Verifying agencies that report a Statement or Note on Custodial Activity in their comparative, audited consolidated, department-level financial statements will reclassify exchange revenue without associated costs and nonexchange revenue from the Statement or Note on Custodial Activity to the Closing Package line items

on the Statement of Changes in Net Position. From the Sources of Collections section of the Custodial Statement or Note, reclassify all nonexchange revenue lines to "Other taxes and receipts" and exchange lines to "Miscellaneous earned revenue." From the Disposition of Collections section, reclassify all Federal lines to "Other financing sources" and non-Federal lines to "Other taxes and receipts."

### **4705.25—Special Basis of Accounting**

Verifying agencies that use other comprehensive basis of accounting (OCBOA), other than FED GAAP, as a basis for their audited financial statement data, or that do not have a fiscal yearend of September 30, also are collectively referred to as OCBOA agencies in GFRS. OCBOA agencies must perform an additional step in GFRS before reclassifying their financial statement line items to the Closing Package line items. OCBOA agencies must restate their latest set of audited financial statements to a 12-month set of financial statements using FED GAAP and a September 30 ending date. This restated data is referred to as OCBOA data for GFRS purposes. OCBOA agencies will reclassify the OCBOA data to the Closing Package line items instead of the data from their latest audited financial statements. Agencies must subject all of the above-mentioned adjustments, to their Closing Packages, to the audit coverage described in subsection 4705.55.

Verifying agencies that may need to perform this additional step, as described above, are as follows:

- (1) Verifying agencies with comparative, audited financial statements not based on FASAB standards:

- Export-Import Bank of the United States;
- Federal Deposit Insurance Corporation;
- National Credit Union Administration;

- Pension Benefit Guaranty Corporation;
- Smithsonian Institution;
- Tennessee Valley Authority;
- U.S. Postal Service;
- Farm Credit System Insurance Corporation.

- (2) Verifying agencies with a yearend other than September 30:

- Farm Credit System Insurance Corporation;
- Federal Deposit Insurance Corporation;
- National Credit Union Administration.

### **4705.30—Identification of Federal Trading Partners**

Verifying agencies must identify the Federal trading partners and amounts for each Federal Closing Package line item reported after reclassifying the agency's comparative, audited consolidated, department-level financial statements into the Closing Package formats. Amounts identified as Federal should be net of interdepartmental eliminations. Identifying trading partners enables analysis and elimination of Federal activity based on reciprocal categories at the Governmentwide level. See Appendix 5 for a complete list of Federal trading partner department codes and Appendix 6 for an illustrated example of trading partner identification.

### **4705.35—Reciprocal Categories**

A reciprocal category is composed of a set of Federal Closing Package line items that are the reciprocal of each other (that is, accounts payable/accounts receivable). These categories assist in the elimination of Federal activity at the Governmentwide level in preparation of the FR. Additionally, these reciprocal categories facilitate the reconciliation of Federal activities between Federal

agencies. All reciprocal categories currently contain a set of Federal line items except for category 29, which contains all line items for which no reciprocal line items exist. The reciprocal categories crosswalk to the Closing Package reclassified financial statements only (Balance Sheet, Statement of Changes in Net Position, and Statement of Net Cost). See Appendix 6 for a complete list of reciprocal categories and the financial statements to which they relate.

#### 4705.40—GFRS Notes

Both verifying and nonverifying agencies must submit note data through GFRS.

Nonverifying agencies submit note data based on the amounts from the “generic” financial statements, compiled in GFRS, to FMS by November 16, 2005. The generic financial statements are based on the USSGL crosswalk to the FR statements and populated by FACTS I ATB data. See Appendix 3 for the format of the GFRS Notes.

Verifying and nonverifying agencies submit note data based on the following:

- Amounts on selected Closing Package line items;

AND

- Amounts of items based on disclosure standards (that is, dedicated collections, commitments, and contingencies). See Appendix 3 for the GFRS Notes requirements.

#### 4705.45—Other FR Data

Verifying agencies and nonverifying agencies must disclose information relating to “other data” as it is applicable to the agency. “Other data” can include stewardship information, such as social insurance disclosures, and supplemental information, such as deferred maintenance. See Appendix 4 for the format of Other FR Data.

#### 4705.50—CFO Verification of Closing Package Data

The CFO of the verifying agencies must certify the accuracy of the data in the Closing Package for the IG to opine upon no later than noon November 18, 2005.

#### 4705.55—Audit Requirements for the Closing Package

An opinion is required for the fiscal 2005 and fiscal 2004 data that was entered into GFRS through the Closing Package process, no later than November 18, 2005. The IG will provide the opinion rendered and the text of the audit opinion, regardless of whether the IG or an independent auditor conducted the audit. For guidance, refer to OMB Bulletin No. 01-02, *Audit Requirements for Federal Financial Statements*, as it relates to special purpose financial statements (Closing Package). Verifying agencies with a yearend other than September 30 are subject to all requirements of this TFM except for audit of their GFRS data.

Intragovernmental activity and balances contained in the Closing Package will require agreed-upon procedures. Verifying and nonverifying agencies should review thoroughly information provided as Other FR Data (subsection 4705.45) in the Closing Package, which is not subject to audit coverage, to assure consistency with the applicable data.

Each applicable verifying agency must provide the following documents to the IG/independent public accountant to facilitate the Closing Package audit process: (1) reclassified financial statements; (2) GF004F Trading Partner Summary Report; (3) GF120 Audit Trail Report (Reclassification Journal Voucher Report); (4) GF006 GFRS FR Notes Detail Report; (5) GF007 Other Data Detail Report; and (6) Management Representation Letter on Closing Package, including Summary of Unadjusted Misstatements. Each IG must package a copy of the aforementioned documents in addition to the Closing Package auditors’ report and e-mail them in Portable

Document Format (PDF) to GAO, FMS, and OMB by November 18, 2005.

#### 4705.60—Legal Representation Letter Process

Verifying agencies must submit an interim and final letter prepared by the agency General Counsel summarizing and evaluating legal actions against the agency. The interim legal representation letter and management schedules must be submitted to FMS no later than August 29, 2005. The final legal representation letter and management schedules must be submitted to FMS no later than November 15, 2005. The agency legal letter must contain a table prepared by management that summarizes the content of the legal letter as disclosed in the agency’s financial statements. For guidance, refer to OMB Bulletin No. 01-02, *Audit Requirements for Federal Financial Statements*, as it relates to legal letters. Legal action, depending on the possibility of a negative outcome for the agency, can create a contingent liability that must be recognized in the agency’s financial statements or, in certain cases, disclosed in the footnotes. All cases, including cases to be paid from the Judgment Fund, are to be categorized in the table as either having a probable, reasonably possible, or a remote chance of a negative outcome for the agency.

Verifying agencies also must provide FMS information about subsequent events that occurred after the effective date of their final legal letter that resulted in a change of likelihood or amount of loss no later than November 30, 2005.

See OMB’s yearend memorandum for additional guidance. Agencies may obtain copies of this memorandum from OMB’s Web site at <http://www.whitehouse.gov/omb>.

## 4705.65—Yearend Intragovernmental Reconciliation Process

### **Related to Closing Package Reporting**

FMS will use the Closing Package intragovernmental data (submitted by verifying agencies as part of their Closing Package) in order to issue reports to the verifying agencies.

On November 21, 2005, FMS will issue the following Intragovernmental Reporting and Analysis System (IRAS) reports that show agencies their reciprocal balances, as reported in the Closing Package, for each of their trading partner agencies:

- *Intragovernmental Closing Package Activity Detail Report;*
- *Intragovernmental Closing Package Activity Summary Report;*
- *Intragovernmental Closing Package Reciprocal Category Detail Report;*
- *Intragovernmental Closing Package Reciprocal Category Summary Report;*
- *Intragovernmental Closing Package Material Differences/Status of Disposition Certification Report;*

AND

- *Intragovernmental Closing Package vs. 4th Quarter Submission Comparative Data Report.*

FMS will e-mail the reports to the verifying agencies and will subsequently make these reports available to users on the Intragovernmental Reconciliation Resources and Initiatives (IRRI) Web site at <http://www.fms.treas.gov/irri/index.html>. Agencies should use these reports to work with their trading partners to reconcile reciprocal Closing Package differences. Any significant changes that are reconciled should form the basis for

adjusting journal entries affecting intragovernmental activity and balances.

On November 29, 2005, FMS will distribute the IRAS-generated *Intragovernmental Comparative Closing Package Explanations of Differences Report* to the reporting agencies and their IGs.

## 4705.70—CFO Procedures for Intragovernmental Activity/ Balances

Verifying agencies must comply with the following instructions using the comparative, audited consolidated, department-level financial statements:

- At the end of the fiscal year, compare (1) intragovernmental balances provided in the Closing Package submission, (2) trial balance extract data from the fourth-quarter “F” transaction file (3) IFCS submissions, and (4) the agency’s audited consolidated financial statements for consistency. Explain any differences.
- Provide responses to the representations outlined in the “Detailed CFO Representation Instructions” for each intragovernmental issue.
- Ensure the data in the *Intragovernmental Closing Package Material Differences/Status of Disposition Certification Report* is a derivative of the information reported in the Federal program agency’s financial statements.
- For fiscal 2005, FMS will provide the CFO Representation for Federal Intragovernmental Activity and Balances form that agencies will use when completing their CFO representations. (See Appendix 8.) FMS also will post this form on the IRRI Web site at

<http://www.fms.treas.gov/irri/index.html> and download it in Microsoft Excel format. The representations relating to whether the reconciliation was completed for each item of Section I (General Intragovernmental Reporting Results) and Section II (Explanation of Closing Package Differences) must be completed in its entirety.

### **Detailed CFO Representation Instructions**

Verifying agencies must provide responses to the following intragovernmental issues.

### **Section I: General Intragovernmental Reporting Results**

- Is consistency maintained between the Required Supplemental Information (RSI) in the agency’s audited financial statements and the intragovernmental trading partner data in Module 4 of GFRS? If “no,” please provide an explanation. (Refer to the *Intragovernmental Closing Package Line Item Reports* and the *Trading Partner Identification Reports* from Module 4 of GFRS).
- Is consistency maintained between the audited financial statement line items and the Closing Package line items? If “no,” please provide an explanation.
- Review the agency’s activity reported under trading partner “00.” Indicate the dollar amount or percentage of this activity that relates to business conducted with highly classified agencies, the U.S. Senate, or Congress.

- Did all trading partners report Closing Package intra-governmental activity/balances? If “no,” list those Federal program agencies that did not report Closing Package Intragovernmental activity/balances. (Refer to the IRAS-generated *Intragovernmental Closing Package Activity Summary Report*).
- Review the IRAS-generated *Intragovernmental Closing Package Material Differences/Status of Disposition Certification Report* provided to the agency by FMS. List those Federal program agencies that were not contacted or pursued concerning material differences.
- Is the fourth-quarter data submission versus Closing Package reporting difference greater than 10 percent for each reciprocal category/financial statement line item? If “yes,” disclose and explain any differences greater than 10 percent. (Refer to the IRAS-generated *Intragovernmental Closing Package vs. 4<sup>th</sup> Quarter Submission Comparative Data Report*).
- Did the independent auditors propose any adjustments related to intragovernmental balances reported in the Closing Package? If “yes,” list the auditor’s intragovernmental adjustments waived by management.
- For all responses to the above intragovernmental issues, describe the area and the extent of any noncompliance with the requirements in a written response on the standard form described above, or an attachment if necessary.

## Section II: Explanation of Closing Package Differences

Explain the differences indicated on the *Intragovernmental Closing Package Material Differences/Status of Disposition Certification Report* in terms of the following categories: (1) Confirmed Reporting, (2) Accounting Methodology Difference, (3) Accounting/Reporting Error, (4) Timing Difference – CY, (5) Unknown, (6) Timing Difference – PY. For each explanation, documented support must be included, in detail, on the supplemental attachment provided by FMS. (Refer to the *Detailed Quarterly Status of Disposition Certification Instructions* in subsection 4706.30 for further detail regarding the explanation of differences).

Provide an electronic file of the CFO Representations for Federal Intragovernmental Activity and Balances along with the completed *Intragovernmental Closing Package Material Differences/Status of Disposition Certification Report* to the agency’s IG, FMS, and GAO by November 23, 2005.

### 4705.75—IG Agreed-Upon Procedures for Federal Intragovernmental Activity and Balances

Verifying agencies should refer to the following IG agreed-upon procedures to assist with accounting for and eliminating intragovernmental activity and balances in the preparation of agency and Governmentwide financial statements and reports. IGs must perform these procedures regardless of the audit opinion on the agency consolidated financial statements.

For fiscal 2005, agency IGs will use a standard form to complete the IG Agreed-Upon Procedures for Federal Intragovernmental Activity and Balances. FMS will post this form on the IRRI Web site at <http://fms.treas.gov/irri/index.html>. See Appendix 12 for the IG Agreed-Upon Procedures template.

Agency IGs/auditors should use the following procedures:

- (1) Obtain all *Intragovernmental Closing Package Line Item* reports from Module 4 of GFRS for intragovernmental activity/balances supporting the Closing Package Reclassified Balance Sheet Federal Assets and Liabilities, Reclassified Statement of Net Cost’s Federal Gross Cost and Federal Earned Revenue, and Reclassified Statement of Changes in Net Position’s Federal Nonexchange Revenue and Budgetary and Other Financing Sources.
- (2) Compare the *Intragovernmental Closing Package Line Item* reports from Module 4 of GFRS for intragovernmental activity/balances by Federal line item totals and/or trading partner activity/balances to the agency’s general ledger and the RSI data from the audited financial statements. Identify any differences.
- (3) Compare trading partner activity/balances from intragovernmental RSI schedules in the agency’s audited financial statements to the agency’s *Intragovernmental Closing Package vs. 4<sup>th</sup> Quarter Submission Comparative Data Report* and *Intragovernmental Closing Package Material Differences/Status of Disposition Certification Report* (Section II of the CFO Representations). For items where agency reporting differences exist, compare the explanations to supporting documentation and identify any discrepancies.
- (4) On November 29, 2005, FMS will generate and distribute the *Intragovernmental Comparative Closing Package Explanations of Differences Report* for intragovernmental activities/balances to agency IGs.

Agency IGs/auditors will use this report to:

- Compare the differences between the agency and its trading partners by reciprocal category/line item from FMS' *Intragovernmental Comparative Closing Package Explanations of Differences Report* to explanations from the agency supporting documentation. For items where agency reporting differences exist, compare the explanations to supporting documentation and identify discrepancies.
- Identify any inconsistencies in amounts or explanations between FMS' *Intragovernmental Comparative Closing Package Explanations of Differences Report* and the agency's supporting documentation.

In the event of nonreporting by trading partners, as indicated in the footer section of FMS' *Intragovernmental Comparative Closing Package Explanations of Differences Report*, identify whether the difference is due to a nonreporting partner and do not proceed further with the review of the differences.

- (5) Identify and include copies of internal control findings related to intragovernmental activities from the financial statements audit, including items cited in the management letter. Also, identify and report auditor proposed intragovernmental adjustments that were waived by the agency.
- (6) Deliver the *IG Agreed-Upon Procedures Report on Closing Package Intragovernmental Activity and Balances*, as well as copies of any internal control findings, to the agency's CFO, FMS, and GAO no later than December 2, 2005.

## Section 4706—Intragovernmental Requirements

### 4706.10—Intragovernmental Activity/Balances Reconciliation Requirements Authority

The intragovernmental transactions reconciliation requirements are stated in OMB Bulletin No. 01-09, *Form and Content of Agency Financial Statements*, dated September 25, 2001, and *Intragovernmental Business Rules M-03-01*, dated October 4, 2002, for Federal CFO Act and non-CFO Act entities. Agencies may obtain copies of OMB Bulletin No. 01-09 and the business rules from the OMB Web site at <http://www.whitehouse.gov/omb>.

### 4706.15—Federal Intragovernmental Transactions Accounting Policies Guide

FMS provides detailed guidance on accounting and reconciling intragovernmental balances in the *Federal Intragovernmental Transactions Accounting Policies Guide*, updated for fiscal 2005. To access this document, see the IRRI Web site at <http://fms.treas.gov/irri/index.html>.

The *Federal Intragovernmental Transactions Accounting Policies Guide* provides Federal agencies with Governmentwide accounting policies relative to fiduciary and nonfiduciary intragovernmental transactions. It also provides Federal agencies with the tools to facilitate the reconciliation process and gives examples of accounting and reporting for various types of transactions. In addition, the *Federal Intragovernmental Transactions Accounting Policies Guide* addresses policies and procedures for the confirmation process. Confirmations certify that the activities and balances in the USSGL intragovernmental accounts are accurate, complete, and reconcile to the partner agency accounts. These USSGL intragovernmental accounts are included in the guide. Agencies must use

these reciprocal account groupings for intragovernmental balances. See Appendix 7 for a list of each reciprocal category grouping.

Finally, the *Federal Intragovernmental Transactions Accounting Policies Guide* lists the reciprocal account categories (2-digit codes representing groupings of similar reciprocal transaction types). Agencies should use these categories to reconcile balances with their trading partners. The reciprocal account categories cover both intragovernmental fiduciary and nonfiduciary categories.

### 4706.20—Intragovernmental Fiduciary Confirmation System (IFCS)

The IFCS, an Internet-based tool for reconciling fiduciary transactions, is the official confirmation system for all Federal departments and agencies that engage in fiduciary intragovernmental transactions.

Specifically, OMB requires reporting agencies to reconcile/confirm intragovernmental activity and balances quarterly for the following reciprocal groupings:

#### Fiduciary Transactions (Using the IFCS)

- Investments—Including interest payables and receivables, interest income and expense, and amortization of premiums and discounts with the Bureau of the Public Debt (BPD).
- Borrowings—Including interest payables and receivables, and interest income and expense, from BPD or the Federal Financing Bank (FFB).
- Federal Employees' Compensation Act (FECA) transactions with the Department of Labor—Including routine payments and accruals for actuarial FECA liabilities.

- Employee Benefit Program transactions with the Office of Personnel Management (OPM)—Including routine payments and postretirement benefits related to the Federal Employees' Retirement System (FERS), the Civil Service Employees' Retirement System (CSRS), the Federal Employees' Life Insurance Program, and the Federal Employees' Health Benefits Program.

For second quarter fiscal 2005, IFCS opened on April 8, 2005, and closed on April 25, 2005. For third quarter fiscal 2005, IFCS will open on July 11, 2005, and will close on July 25, 2005. For fourth quarter fiscal 2005, IFCS will open on October 7, 2005, and will close on October 19, 2005.

### ***IFCS System Access***

To access and confirm fiduciary balances in the IFCS, agency users should access the Internet Web site at <http://fmsapps.treas.gov/ias>. To gain access to IFCS, all agency users and backup personnel must submit a GOALS II ESAAS Form by fax to the IFCS administrator at 202-874-9907. The ESAAS form is located on the IRRI Web site at <http://fms.treas.gov/irri/index.html>. All agencies must designate agency user backups for all roles. After the ESAAS form is processed, the IFCS administrator will make the agency assignment. Then the agency department administrator will assign the designee to his or her specific agency fund symbols for the borrowings and investments categories and agency code for OPM and DOL categories. The designee will receive the user ID and password by mail.

### ***IFCS Reporting Reconciliation Requirements***

Agencies must ensure that fiduciary intragovernmental balances confirmed using the IFCS, as well as other intragovernmental balances confirmed manually, agree to the Closing Package

reporting and the agency's financial statements before submitting yearend data to FMS. In addition, agencies must comply with these reconciliation requirements before attempting Closing Package submissions or verifications.

### **4706.25—Nonfiduciary Transactions**

For nonfiduciary transactions, OMB requires reporting agencies to reconcile/confirm intragovernmental activity and balances quarterly for the following reciprocal groupings:

- Services provided and reimbursables—Such as legal, consulting, investigative, financial management, grants management, technology, reimbursables, and other similar services.
- Cost of products sold—Such as supplies, manufactured items, inventory, office space, and equipment/vehicle rentals.
- Transfers, appropriations used and collections for others, and unusual assets and liabilities related to appropriations—Including transfers between agencies based on agreements or legislative authority, expended appropriations, taxes and fees collected, collections for others, receivables from appropriations, transfers payable, and custodial revenue.

### ***Related to Capitalized Purchases***

Agencies that purchase capitalized assets from other Federal entities must record the purchase to USSGL memo accounts 8802F, "Purchases of Capitalized Assets" and 8801F, "Offset Purchases of Capitalized Assets," as well as the appropriate USSGL asset account in the Closing Package.

### ***Required Supplemental Information***

OMB also requires CFO agencies to report RSI data for intragovernmental activity/balances. RSI reporting is integral to the annual audited financial statements. Accordingly, intragovernmental asset and liability categories reported as RSI should correspond with the applicable intragovernmental asset and liability line items reported in the Balance Sheet.

In addition, FMS requires agencies to reconcile all intragovernmental transactions by reciprocal category on a quarterly basis.

### **4706.30—Quarterly Intragovernmental Transactions Reconciliation Process**

Agencies should use 2-digit trading partner codes for all intragovernmental transactions. When agencies report "appropriations transfers" within their departments, they should use their 2-digit trading partner code rather than "00". Trading partner code "00" is limited to the House, Senate, classified transactions, or any truly unidentifiable activity/balances.

### ***Department Code Reporting for Treasury General Fund Activities***

Agencies will use department code "99" strictly for recording transactions with the Treasury General Fund as follows:

- Custodial activity, such as tax revenue and miscellaneous revenue collected or accrued for the Treasury General Fund. USSGL accounts applicable to this activity include but are not limited to USSGL accounts 2980F, 5800F, 5801F, 5990F, and 5991F.
- Employer Federal Insurance Contributions Act (FICA)

contributions collected by the Internal Revenue Service.

- Transfers out distribution of income dividend (for example, USSGL account 7500F).
- Governmentwide entity/custodial accounts (USSGL account 5790F) for Treasury Bureaus FMS and BPD only.
- Treasury-managed trust funds.
- Liquidating fund assets in excess of liabilities.
- Receivable from appropriations (USSGL account 1921F).
- Rescissions that are permanently canceled by law.
- Other asset/liability activities associated with the Treasury General Fund (for example, USSGL accounts 1325F, 2400F).

Agencies engaged with Treasury as a trading partner regarding all other intragovernmental activities, such as judgment fund transactions, investments, borrowings, transfers, appropriations, and buy/sell activity, will use department code "20." Agencies should contact the Director, Financial Reports Division, if they are unsure about the applicability of department code "99" to particular transactions.

### **Agency "F" Transactions Submission**

In support of the quarterly reconciliation process, verifying agencies must submit intragovernmental balances (only transactions with the "F" attribute) for all proprietary USSGL accounts to FMS no later than April 25, 2005, for second quarter fiscal 2005, July 25, 2005, for third quarter fiscal 2005, and October 19, 2005, for fourth quarter fiscal 2005. Agencies should derive these submissions directly from departmental trial balances that are used as the basis for constructing quarterly unaudited financial statements

for OMB (see Appendix 10 for the data file format).

The format for verifying agencies (Excel or text file format) must contain the following elements:

- Department code (2 digit)—Treasury department code associated with the adjusted trial balance fund group; should be consistent with the MAF ATB code (required).
- Bureau or subagency code (2 digit)—Bureau code associated with the adjusted trial balance fund group; should be consistent with the MAF ATB code (required).
- Fund group (4 digit)—MAF fund group (required).
- USSGL account (4 digit; required).
- "F" attribute (Federal)—Should be "F" only.
- Trading partner (Federal) (2 digit)—Treasury department code of Federal trading partner.
- Dollar amount—Last two positions assumed decimal. All amounts with normal balances must be positive, and amounts with abnormal balances must be negative (required).
- Exchange (X) or nonexchange (T) attribute.
- Duplicate Partner Code Identifier (DPCI)—This required field is a single-digit code to be applied only to trading partners that share a 2-digit department code with another department. The DPCI field should be blank for all other trading partners. The *Federal Intragovernmental Transactions Accounting Policies Guide* and the IRRI Web site at <http://www.fms.treas.gov/irri/index.html> contain guidelines for using the DPCI identifier.

For format requirements, refer to Appendix 10, *Quarterly "F" Data File Submission - Description and Formats*.

Verifying agencies should send their completed submissions to their FMS intragovernmental contact person and electronically to [financial.reports@fms.treas.gov](mailto:financial.reports@fms.treas.gov).

### **FMS Intragovernmental Activity Reports**

Within approximately 4 business days of agencies' submissions of the quarterly "F" transaction data file, FMS will consolidate agency quarterly financial data and will provide each impacted agency the following seven reports to facilitate reconciliation with their trading partner agencies:

- *Intragovernmental Activity Detail Report by Trading Partner;*
  - *Intragovernmental Activity Summary Report by Trading Partner;*
  - *Intragovernmental Reciprocal Category Summary Report;*
  - *Intragovernmental Reciprocal Category Detail Report;*
  - *Fiduciary Quarterly Data vs. IFCS Agency Benefits Report;*
  - *Fiduciary Quarterly Data vs. IFCS Comparison Report;*
- AND
- *Intragovernmental Material Differences/Status of Disposition Certification Report.*

### **Agency Quarterly Status of Disposition Certification**

Each verifying agency will receive a *Material Differences/Status of Disposition Certification Report* from IRAS containing comparative reporting between the agency and its trading partners by reciprocal category. FMS will provide an attachment for agencies to explain in



detail their reporting on material differences.

The *Material Differences/Status of Disposition Certification Report* will allow agencies to identify differences with trading partners excluding “00” and “99” by reciprocal categories (excluding RC 25) that are greater than or equal to a respective reconciliation assurance level. This level will be systematically established in IRAS using four functions for fiscal 2005:

- Obtaining sufficient explanation of out-of-balance condition coverage for GAO assurance.
- Obtaining assurance that agencies are performing quarterly intragovernmental reconciliation in accordance with OMB Bulletin No. 01-09.
- Ensuring agencies are mutually completing Status of Disposition Certification for the same trading partner/reciprocal category material difference instances.

AND

- Minimizing the number of differences subject to certification through a sampling process.

Verifying agencies should provide an explanation of their reporting on the Status of Disposition Certification form and submit it to the agency’s respective FMS intragovernmental contact person via fax to 202-874-9907. This report is due no later than May 6, 2005, for second quarter fiscal 2005, August 5, 2005, for third quarter fiscal 2005, and October 27, 2005, for fourth quarter fiscal 2005.

Note: Agencies that have recurring differences with a trading partner will continue to receive a *Material Differences Report* that must be explained and certified.

### **Detailed Quarterly Status of Disposition Certification Instructions**

For fiscal 2005, verifying agencies are required to provide an explanation of their reporting based on each identified difference in terms of the following categories: (1) Confirmed Reporting, (2) Accounting Methodology Difference, (3) Accounting/Reporting Error (4) Timing Difference – CY, (5) Unknown, (6) Timing Difference – PY. Documented support must be included in detail for each explanation on the supplemental attachment provided by FMS. (Refer to the *Federal Intragovernmental Transactions Accounting Policies Guide* for further detail regarding the explanation of differences.)

### **Reporting Agency’s Explanation of Reporting**

- Confirmation of reporting occurs when the reporting agency is in agreement with its quarterly statements. Provide a detailed explanation to support the confirmation of reporting.
- Accounting Methodology Difference occurs when the reporting agency uses a different method to account for activity than the trading partner. The method of accounting must be identified and explained.
- Accounting/Reporting Error occurs when the reporting agency has incorrectly reported activity either by reciprocal category or amount. The total of these amounts must be identified and explained.
- Current-Year Timing Difference occurs when the reporting agency has reported activity in a subsequent quarter than the trading partner. The total of these amounts must be identified and explained.

- Prior-Year Timing Difference occurs when the reporting agency has reported activity in a prior fiscal year than the trading partner. The total of these amounts must be identified and explained.
- Unknown Reporting occurs when the reporting agency cannot validate the amount submitted. The total of Unknown Reporting amounts must be identified and explained.

When differences have been identified and adjustments are needed, agencies must make adjustments in the subsequent periods.

FMS also will provide agencies with the *Comparative Status of Disposition Report*. This report will compare amounts reported between each reporting agency and its trading partner. FMS will generate and send this report to agencies no later than May 11, 2005, for second quarter fiscal 2005, August 10, 2005, for third quarter fiscal 2005, and October 31, 2005, for fourth quarter fiscal 2005.

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## **Section 4707—FACTS I Requirements**

### **4707.10—Collection of ATB Data**

FMS will continue to collect ATB data to aid in its analytical process. ATB data should link directly to the agency’s comparative, audited consolidated, department-level financial statements. Agencies may view ATB data in the GFRS. ATB data are tools to facilitate the Closing Package and are not subject to coverage in the audit requirements of the Closing Package.

### **4707.15—FACTS I System Access**

The FACTS I Internet application on GOALS II requires a user ID and password. The address for the FACTS I

Internet application on GOALS II is <http://fmsapps.treas.gov/ias>.

Agencies can apply for a user ID and password by submitting a GOALS II Enterprise Access Request (ESAAS) Form. Contact the Financial Operations Customer Support Center for information at 202-874-8270.

#### **4707.20—FACTS I Reportable Data**

The GFRS compiles the data from the FACTS I submissions for nonverifying agencies into a set of “generic” financial statements that are included in the consolidated FR. Nonverifying agencies must prepare and submit notes to the FR using the amounts from the “generic” financial statements compiled in GFRS. Agencies must submit all changes to the “generic” statements through FACTS I.

#### ***Master Appropriation File (MAF)***

FMS uses the MAF as a control tool during the ATBs submission process. The MAF consists of records (one record for each Treasury appropriation/fund group), uniquely identified by an 8-digit code. The 8-digit code combines a 2-digit department code, a 2-digit bureau code, and a 4-digit fund group code. In FACTS I, it is referred to as the ATB code. Each MAF record also contains the following:

- A BSF ID that represents the budget subfunction of the ATB.
- A fund type ID.
- Other codes and identifiers FMS uses for internal purposes.

Verifying and nonverifying agencies must maintain the MAF on the FACTS I database and submit changes to the MAF

data through the FACTS I Internet application. The MAF window opens September 1, 2005. For fiscal 2005 reporting, agencies must review and update individual components of MAFs electronically by September 12, 2005. After agencies review, update, and submit the MAF, FMS will review and approve the MAF by September 16, 2005.

#### ***Adjusted Trial-Balance (ATB)***

Agencies must prepare and submit preclosing ATBs at the Treasury appropriation/fund group level using USSGL accounts and attributes. Agencies that have not installed the USSGL must crosswalk their general ledger accounts to the USSGL accounts before transmission.

The reporting deadline for fiscal 2005 ATBs is as follows:

- **Nonverifying agencies**—November 16, 2005;
- **Verifying agencies**—November 30, 2005.

Verifying and nonverifying agencies can submit ATBs as early as September 19, 2005. The ATBs must include USSGL accounts in numerical order with the required attributes, and USSGL account balances must reflect the preclosing adjusting entries needed to produce financial statements. The total sum of the debit balances must equal the total sum of the credit balances in the ATBs. Report amounts in dollars and cents.

A variety of edits enable FACTS I to verify that the submitted USSGL accounts with associated attributes are valid and have equal debit and credit balances. Treasury will reject ATBs that do not meet these criteria.

Verifying and nonverifying agencies must use the same USSGL data on the ATBs that they use to prepare the fiscal 2005 audited agency consolidated financial statements due to OMB. Agencies also must do the following:

- Use the required attribute “F” or “N” to identify a USSGL account balance as Federal (F) or non-Federal (N). Report the 2-digit department code (see Appendix 5) of the trading partner when using attribute “F”.
- Use the required attribute “S” or “A” to identify a USSGL account balance as custodial (S) or noncustodial (A).
- Use the required attribute “X” or “T” to identify a USSGL account balance as exchange (X) or nonexchange (T) revenue.

More than one attribute may be valid for a USSGL account. See Appendix 11 for a list of the USSGL accounts with their valid attributes.

#### ***Special Accounts***

Verifying and nonverifying agencies may submit a single ATB for all fund groups in each of the following categories:

- Clearing accounts (use default 3800 for the fund group).
- Deposit fund accounts (use default 6000 for the fund group).
- Unavailable receipt accounts—Treasury General Fund (use default 5555 for the fund group).

- Unavailable receipt accounts—Special and trust fund (use default 5000 for the fund group).

Treasury appropriation/fund symbol ranges for receipt accounts include the following:

- General fund receipt accounts range from 0100 through 3899.
- Special fund receipt accounts range from 5000 through 5999.
- Trust fund receipt accounts range from 8000 through 8999.

Agencies must determine whether the collections made under the receipt account symbols are “available” receipts or “unavailable” receipts. “Available” receipts, for which the appropriation fund symbols only can be in the 5000s and the 8000s, constitute budget authority. Agencies should report ATBs for available receipt accounts individually under their Treasury appropriation fund symbol.

“Unavailable” receipts do not constitute budget authority. “Unavailable” receipts with account fund symbols from 0100 to 3799 represent Treasury General Fund receipts. Agencies that deposit

receipts into these fund symbols must submit the respective ATBs and must reflect the receipts as nonentity activity on the agency’s financial statements.

“Unavailable” receipts with account fund symbols from 5000 to 5999 (5000s) or 8000 to 8999 (8000s) represent receipts of the collecting agency. Agencies that deposit receipts into these fund symbols must submit ATBs and should ensure the receipts appear on their financial statements. However, these receipts do not constitute budget authority until subsequent legislation appropriates the receipts.

### **Trust Fund Accounts**

BPD’s Trust Fund Management Branch will provide an ATB for the trust fund activity located at BPD for each of the trust funds listed in Figure 4 to the lead program agency. For fiscal 2005, agencies will receive these ATBs no later than November 1, 2005.

BPD will use USSGL accounts from Appendix 11 with the proper attributes. The lead program agencies identified in Figure 4 must include the trust fund data in their ATBs. Direct any questions

regarding the ATB data received from BPD to Ron Iroff at 304-480-5153.

### **Allocation Transfer of Appropriations**

The parent (transferor of the appropriation) should report the activity in its financial statements, unless the allocation transfer is material to the child’s (recipient of the transfer) financial statements. If the allocation transfer is material to the child’s financial statements, the child should report the activity relating to the allocation in all of its financial statements, except the Statement of Budgetary Resources. In this case, the parent should continue to report the appropriation and the related budgetary activity in its Statement of Budgetary Resources. It is the responsibility of the parent to ensure that the reporting to Treasury, through FACTS I, is consistent with the presentation in the financial statements.

When the child reports material allocation transfers in its Statement of Net Cost, both the parent and child

**Figure 4: Trust Funds**

<b>Trust Fund</b>	<b>Agency/Department</b>
Federal Supplementary Medical Insurance	Department of Health and Human Services (HHS)
Federal Hospital Insurance	HHS
Vaccine Injury Compensation	HHS
Federal Old-Age and Survivors Insurance	Social Security Administration (SSA)
Federal Disability Insurance	SSA
Airport and Airway	Department of Transportation (DOT)
Aquatic Resources	Department of Interior
Oil Spill Liability	Department of Homeland Security
Highway	DOT
Black Lung Disability	Department of Labor (DOL)
Unemployment	DOL
Hazardous Substance Superfund	Environmental Protection Agency (EPA)
Leaking Underground Storage Tank	EPA
Inland Waterways	Corps of Engineers
Harbor Maintenance	Corps of Engineers

should report a reconciling item on their respective Statements of Financing. In their notes, the parent and child should provide a general description of the funds transferred to or the funds received from another entity, including the nature and purpose of the transfer. Agencies are encouraged to add more detail (for example, their trading partner/agency, bureau, and account title for each parent appropriation) as they deem necessary (from OMB Bulletin No. 01-09, *Form and Content of Agency Financial Statements*, dated September 25, 2001, pages 94 and 95).

#### ***ATB Reports Transmission Methods***

Each ATB preparer can submit the ATB data using the online entry method

or bulk file transfer method on the GOALS II FACTS I Internet application. The bulk file transfer requires that agencies build American Standard Code for Information Interchange (ASCII) files using the prescribed record layout for FACTS I posted on the FACTS I Web site at <http://www.fms.treas.gov/factsi>.

Agencies may submit ATBs for multiple fund groups in a single bulk file transfer.

#### ***Fixed Assets and Canceled Accounts***

Agencies can use a default fund group to report the balances of fixed assets that cannot be identified to an original appropriation/fund group.

Agencies with USSGL account balances in a proprietary account for which the Treasury fund symbol was canceled may report those balances in either of two ways:

- Report in the appropriation/fund group from which the funds were originally appropriated.

OR

- Report in an ATB based on the agency's internal reporting procedures.

## CONTACTS

***Direct inquiries and deliver documents required by this chapter to:***

Director, Financial Reports Division  
Financial and Budget Reports Directorate  
Governmentwide Accounting  
Financial Management Service  
Department of the Treasury  
3700 East-West Highway, Room 509B  
Hyattsville, MD 20782  
Telephone: 202-874-9910  
Fax: 202-874-9907  
E-mail: [financial.reports@fms.treas.gov](mailto:financial.reports@fms.treas.gov)

***Also, deliver documents required by this chapter to:***

Gary Engel  
Government Accountability Office  
441 G Street, NW., Room 5476  
Washington, DC 20548  
Telephone: 202-512-8815  
E-mail: [engelg@gao.gov](mailto:engelg@gao.gov)

David Zavada (e-mail accepted only)  
Office of Management and Budget  
Telephone: 202-395-3993  
E-mail: [David\\_Zavada\\_Statements@omb.eop.gov](mailto:David_Zavada_Statements@omb.eop.gov)

**APPENDICES LISTING**

<b>Appendix No.</b>	<b>Title</b>
1	Reclassified Financial Statements and Line Item Descriptions
2	Financial Statement Reclassifications
3	Financial Report Notes and Instructions
4	Other Data and Instructions
5	Federal Trading Partner Department Codes for GFRS and FACTS I
6	Reciprocal Categories Crosswalk to Financial Statements
7	Federal Intragovernmental Transactions Categories of Reciprocal U.S. Government Standard General Ledger Proprietary Accounts
8	CFO Representation Template
9	Budget Subfunction (BSF) Codes
10	Quarterly IRAS "F" Data File Submission - Description and Formats
11	Fiscal 2005 U.S. Government Standard General Ledger Chart of Accounts
12 (New)	Fiscal 2005 IG Agreed-Upon Procedures Report for Federal Intragovernmental Activities and Balances

**Reclassified Balance Sheet**  
as of September 30, 2005, and 2004

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. <b>Assets:</b>		
2. Non-Federal		
2.1. Cash and other monetary assets	X	X
2.2. Accounts and taxes receivable	X	X
2.3. Loans receivable	X	X
2.4. Inventory and related property	X	X
2.5. Property, plant, and equipment	X	X
2.6. Securities and investments	X	X
2.7. Other assets	<u>X</u>	<u>X</u>
2.8. Total non-Federal assets	X	X
3. Federal		
3.1. Fund balance with Treasury	X	X
3.2. Federal investments	X	X
3.3. Accounts receivable	X	X
3.4. Interest receivable	X	X
3.5. Loans receivable	X	X
3.6. Transfers receivable	X	X
3.7. Benefit program contributions receivable	X	X
3.8. Advances to others and prepayments	X	X
3.9. Other assets (without reciprocals)	<u>X</u>	<u>X</u>
3.10. Total Federal assets	X	X
4. <b>Total Assets</b>	<u><b>X</b></u>	<u><b>X</b></u>
5. <b>Liabilities:</b>		
6. Non-Federal		
6.1. Accounts payable	X	X
6.2. Federal debt securities held by the public	X	X
6.3. Federal employee and veteran benefits payable	X	X
6.4. Environmental and disposal liabilities	X	X
6.5. Benefits due and payable	X	X
6.6. Loan guarantee liabilities	X	X
6.7. Insurance programs	X	X
6.8. Other liabilities	<u>X</u>	<u>X</u>
6.9. Total non-Federal liabilities	X	X
7. Federal		
7.1. Accounts payable	X	X
7.2. Federal debt	X	X
7.3. Interest payable	X	X
7.4. Loans payable	X	X
7.5. Transfers payable	X	X
7.6. Benefit program contributions payable	X	X
7.7. Advances from others and deferred credits	X	X
7.8. Other liabilities (without reciprocals)	<u>X</u>	<u>X</u>
7.9. Total Federal liabilities	X	X
8. <b>Total Liabilities</b>	<u><b>X</b></u>	<u><b>X</b></u>
9. Net Position	X	X
10. <b>Total Liabilities and Net Position</b>	<b>X</b>	<b>X</b>

**Reclassified Financial Statement Line Item Descriptions**

(Crosswalks mapping the USSGL accounts to each Closing Package line item are located on the USSGL Web site at <http://www.fms.treas.gov/ussgl/current.html>.)

**Balance Sheet:****1. Assets - Title****2. Non-Federal - Title****2.1 Cash and Other Monetary Assets**

The line item, cash and other monetary assets, is the sum of:

- Treasury operating cash—The sum of Central Summary Accounts 20A1009, “Tax and Loan Note Accounts,” and 20A1010, “Federal Reserve Account and 20A1008.”
- Other cash—The sum of collections on hand, not yet deposited within the same accounting period; authorized cash held by agency cashiers at personal risk; funds held by the public that OMB has determined will be included in the budget; cash seized by law enforcement activity and deposited to Treasury in banks or other financial institutions pending forfeiture judgment; and cash holdings not otherwise classified above.
- International monetary assets—The sum of the U.S. dollar equivalent of foreign government currency; the reserve position in the International Monetary Fund (IMF); and Special Drawing Rights (SDR).
- Gold—The statutory value of gold.
- Domestic monetary assets—The value of all other monetary assets not otherwise listed above.

**2.2 Accounts and Taxes Receivable**

The line item, accounts and taxes receivable, consists of:

- Claims to cash or other assets based on performance of a service, sale of goods, or court ordered assessments.
- Amounts of taxes due to agencies that are identifiable, measurable, and legally enforceable. This includes claims to cash or other assets through established assessment processes.
- Related interest receivable.
- Related fines, penalties, and administrative fees receivable.
- An allowance for estimated losses due to uncollectible amounts when it is more likely than not that the receivable will not be totally collected.

The balance of the accounts receivable should be reconciled with the amounts reported on the Treasury report on receivables with an explanation of any material differences.

**2.3 Loans Receivable**

The line item, loans receivable, consists of the face value of loans outstanding, the long-term cost of loans outstanding, (including foreclosed property and interest and penalties), and subsidy expense.

- The face value of loans outstanding.
- The long-term cost of loans outstanding, (including foreclosed property and interest and penalties).
- Subsidy expense. An allowance for estimated losses due to uncollectible amounts when it is more likely than not that the receivable will not be totally collected.

**2.4 Inventory and Related Property**

The line item, inventory and related property, is the sum of:

- Inventory purchases for resale – Cost or value of tangible personal property purchased by an agency for resale.
- Inventory held in reserve for future sale – Inventory expected to be sold in the normal course of operations that includes: inventory held for future sale, excess inventory, obsolete inventory, and unserviceable inventory.
- Inventory held for repair – Cost or value of damaged tangible personal property held as inventory that is more economical to repair than to dispose of.
- Operating materials and supplies – Tangible personal property to be consumed in normal operations that includes: operating materials and supplies held for future use, excess operating materials and supplies, obsolete operating materials and supplies, and unserviceable operating materials and supplies.



- Stockpile materials – Strategic and critical materials held for use in national defense, conservation, or national emergencies due to statutory requirements; for example, nuclear materials and oil.
- Stockpile materials held for sale – The value of strategic and critical materials held because of statutory requirements or for the use in national defense, conservation, or national emergencies that are authorized to be sold.
- Other related property – Consists of commodities including items of commerce or trade that have an exchange value used to stabilize or support market prices; seized monetary instruments awaiting judgment to determine ownership; forfeited property acquired through forfeiture proceedings to satisfy a tax liability or unclaimed and abandoned merchandise; and other property not classified above.
- An allowance for the estimated cost to repair damaged inventory and the estimated gain or loss on the value of inventory because of unrealized holding gains or losses.

## **2.5 Property, Plant, and Equipment**

The line item, property, plant, and equipment, is the sum of the net value of:

- Buildings, structures, and facilities.
- Furniture, fixtures, and equipment.
- Construction in progress.
- Land and land rights.
- Automated data processing software.
- Assets under capital lease.
- Leasehold improvements.
- Other assets used to provide goods and services.
- Other property, plant, and equipment.
- Related accumulated depreciation.

## **2.6 Securities and Investments**

The line item, securities and investments (non-Federal) is the sum of:

- Securities and investments.
- Nonmarketable par value securities.
- Marketable securities.
- Related amortization of discounts and premiums.

Investments are recorded at the acquisition costs/face values plus or minus the premium or discount on the investment.

## **2.7 Other Assets**

The line item, other assets, is the sum of:

- Advances to others and prepayments.
- Other assets not included above and not reported on any other line.

## **2.8 Total Non-Federal Assets**

Calculated line – Sum of 2.1 through 2.7.

# **3. Federal - Title**

## **3.1 Fund Balance With Treasury – Corresponds to RC29**

The line item, fund balance with Treasury, is the aggregate amount of funds on deposit with Treasury available to the entity for expenditures and liabilities, excluding seized cash deposited.

## **3.2 Federal Investments – Corresponds to RC01**

The line item, Federal investments, consists of securities agencies acquire from Treasury and other Federal agencies.

- Nonmarketable par value Treasury securities.
- Market-based Treasury securities.
- Marketable Treasury securities.
- Securities issued by other Federal agencies.
- Related amortization of discounts and premiums.
- Related market adjustment and contra-market adjustment on Federal Securities.

Investments are recorded at the acquisition costs/face values plus or minus the premium or discount on the investment.

### **3.3 Accounts Receivable – Corresponds to RC22**

The line item, Federal accounts receivable, consists of:

- Claims to cash or other assets based on performance of a service, sale of goods, or court ordered assessments, net of allowances for loss on accounts receivable.

### **3.4 Interest Receivable – Corresponds to RC02**

The line item, Federal interest receivable, is the sum of interest accrued on interest-bearing securities, outstanding accounts and loans receivables, and other U.S. Government claims against other Federal agencies, net of allowances for loss on interest receivable.

- The sum of interest accrued on interest-bearing securities, outstanding accounts and loans receivables, and other U.S. Government claims against other Federal agencies.
- The amount of financing sources receivable from a fund resulting from a nonexchange transaction.

### **3.5 Loans Receivable – Corresponds to RC17**

The line item, Federal loans receivable, is the amount due from agencies for borrowings from the Department of the Treasury (Bureau of the Public Debt and/or Federal Financing Bank) or other Federal agencies, net of allowances for loss on loans receivable.

### **3.6 Transfers Receivable – Corresponds to RC27**

The line item, Federal transfers receivable, is the amount of fund transfers, or financing sources, due from Federal agencies.

### **3.7 Benefit Program Contributions Receivable – Corresponds to RC21**

The line item, Federal benefit program contributions receivable, is the amount of contributions due from Federal employers and/or covered employees for retirement, health insurance, and life insurance employment benefits but excluding Social Security taxes.

### **3.8 Advances to Others and Prepayments – Corresponds to RC23**

The line item, Federal advances and prepayments, consists of:

- Payments made to other Federal agencies for the future performance of services, receipt of goods and other assets, and incurrence of expenditures.
- Payments made to other Federal agencies for recurring expenditures that provide future benefit.

### **3.9 Other Assets (without reciprocals) – Corresponds to RC29**

The line item, Federal other assets (without reciprocals), consists of other assets (generally estimated amounts) not included above and not included in any other reciprocal account category. This line item also includes related allowances.

### **3.10 Total Federal Assets**

Calculated line – Sum of 3.1 through 3.9.

## **4. Total Assets**

Calculated line – Sum of 2.8 + 3.10.

## **5. Liabilities - Title**

## **6. Non-Federal - Title**

### **6.1 Accounts Payable**

The line item, accounts payable, is the sum of:

- Amounts owed to a non-Federal entity for goods and other property ordered and received.
- Services rendered by other than Federal employees.
- Voucher schedule payments transmitted but not yet processed.
- Interest accrued and owed to others.

- Accounts payable canceled reported by a department.

### **6.2 Federal Debt Securities Held by the Public**

The line item, Federal debt securities held by the public, is the Federal debt held outside the Government by individuals, corporations, State or local governments, Federal Reserve Banks, foreign governments and central banks, and interest on the public debt. Interest on the public debt is unpaid interest accrued on Federal debt securities held by the public as reported by the Bureau of the Public Debt (BPD) 2005.

### **6.3 Federal Employee and Veteran Benefits Payable**

The line item, Federal employee and veterans benefits payable, is the sum of:

- Pension – The amount recorded by administering agencies for actuarial present value of all future retirement benefits and all pension benefits due and payable at the end of the fiscal year.
- Post-retirement health benefits – The amount recorded by administering agencies for actuarial present value of all future health benefits and all benefit premiums payable to carriers at the end of the fiscal year.
- Veterans compensation and burial benefits.
- Liability for other benefits – All other benefits not listed above.

### **6.4 Environmental and Disposal Liabilities**

The line item, environmental and disposal liabilities, includes cleanup costs from Federal operations known to result in hazardous waste that the Government is required to clean up by Federal, State, or local statutes and/or regulations.

### **6.5 Benefits Due and Payable**

The line item, benefits due and payable, is the sum of:

- Federal Old-Age and Survivors Insurance – The amount of entitlement benefits owed to recipients or medical service providers for the Federal Old-Age and Survivors Insurance program.
- Grants to States for Medicaid – The amount of entitlement benefits owed to recipients or medical service providers for the Grants to States for Medicaid program.
- Federal Disability Insurance – The amount of entitlement benefits owed to recipients or medical service providers for Federal Disability Insurance.
- Federal Supplementary Medical Insurance (Medicare Part B) – The amount of entitlement benefits owed to recipients or medical service providers for Federal Supplementary Medical Insurance.
- Federal Hospital Insurance (Medicare Part A) – The amount of entitlement benefits owed to recipients or medical service providers for the Federal Hospital Insurance (Medicare Part A).
- Unemployment Insurance – The amount of entitlement benefits owed to recipients or medical service providers for Unemployment Insurance.
- Supplemental Security Income – The amount of entitlement benefits owed to recipients or medical service providers for supplemental security income.
- Railroad Retirement – The amount of entitlement benefits owed to recipients or medical service providers for railroad retirement.
- All other benefits – The amount of entitlement benefits owed to recipients or medical service providers for all other programs not listed above.

### **6.6 Loan Guarantee Liabilities**

The line item, loan guarantee liabilities, includes the long-term cost of guarantees outstanding for guarantees committed after fiscal 1991.

### **6.7 Insurance Programs**

The line item, insurance programs, consists of Federal programs that provide protection to individuals or entities against specified risks. These funds are commonly held in revolving funds with the Federal government, and losses sustained by participants are paid from these funds. Many of these programs receive appropriations to pay excess claims and/or have authority to borrow from the Treasury.

Include bank deposit insurance; guarantees of pension benefits; life and medical insurance; and insurance against damage to property caused by perils, risk of war, and insolvency. Insurance programs do not include social insurance, loan guarantee programs, and programs designed to benefit only current, former, and dependents of, federal employees.

### 6.8 Other Liabilities

The line item, other liabilities, is the sum of:

- Deferred revenue – Revenue received but not yet earned, such as payments received in advance from outside sources for future delivery of products or services.
- Accrued wages and benefits – Consist of the estimated liability for civilian and military salaries and wages, funded annual leave, and employee benefits earned but unpaid.
- Gold certificates – Monetized portions of gold and certificates deposited in Federal Reserve Banks (FRBs).
- Exchange Stabilization Fund – Includes SDRs, certificates issued to the FRBs, and allocations from the IMF.
- Other debt – Government obligations, whether secured or unsecured, not included in Public Debt.
- Deposited funds and undeposited collections – Deposits held and maintained by the Government on behalf of a third party; funds deposited in clearing accounts and suspense accounts that await disposition or reclassification.
- Advances from foreign government – Money received from foreign governments for goods and services to be provided.
- Accrued grant liability.
- Contractual services – Contractual obligations.
- Carriers claim payable.
- Advances from others—Amounts received in advance for future delivery of goods or services.
- Federal aid highway grant accruals.
- Energy Employees Occupational Illness Compensation Act—Compensation for certain illnesses suffered by employees and contractors who performed work for the nuclear weapons program.
- Nuclear waste fund.
- Other miscellaneous liabilities—All other liabilities not classified above.

### 6.9 Total Non-Federal Liabilities

Calculated line – Sum of 6.1 through 6.8.

## 7. Federal - Title

### 7.1 Accounts Payable – Corresponds to RC 22

The line item, Federal accounts payable, is the sum of:

- Amounts owed to another Federal entity for services rendered; goods and other property ordered and received.
- Voucher schedule payments transmitted but not yet processed.
- Amounts withheld from grantees or contractors pending completion of related contracts.
- Other Federal liabilities not otherwise classified.

### 7.2 Federal Debt – Corresponds to RC01

The line item, Federal debt, is the amount of debt issued by Treasury (Treasury securities/participation certificates) or by other agencies (agency securities/participation certificates) to Federal agencies. Also included in this line item are related premiums, discounts, and amortization.

### 7.3 Interest Payable – Corresponds to RC 02

The line item, Federal interest payable, is the amount of interest incurred, but unpaid as of the reporting date.

### 7.4 Loans Payable – Corresponds to RC17

The line item, Federal loans payable, is the amount owed to agencies for borrowings from the Department of the Treasury (BPD and/or the Federal Financing Bank) or other agencies.

### 7.5 Transfers Payable – Corresponds to RC27

The line item, Federal transfers payable, is the amount of fund transfers or financing sources due to other Federal agencies.

### 7.6 Benefit Program Contribution Payable – Corresponds to RC21

The line item, benefit program contribution payable, is the amount of the employer portion of benefit contributions including retirement, health, and life insurance.

**7.7 Advances From Others and Deferred Credits – Corresponds to RC23**

The line item, Federal advances from others and deferred credits, consists of:

- Liabilities related to payments received from other Federal agencies for the cost of goods and services to be provided sometime in the future.
- Unearned revenue due to prepayments received from other Federal agencies.

**7.8 Other Liabilities (without reciprocals) – Corresponds to RC29**

The line item, Federal other liabilities (without reciprocals), consists of other liabilities not included above and not included in any other reciprocal account category.

**7.9 Total Federal Liabilities**

Calculated line – Sum of 7.1 through 7.8.

**8.0 Total Liabilities**

Calculated line – Sum of 6.9 + 7.9.

**9. Net Position**

The line item, net position, is the sum of:

- Unexpended appropriations – the total amount of all appropriations not yet expended.
- Cumulative results of operations – the net difference since inception of the activity between (1) expenses and losses and (2) financing sources including appropriations, revenues, and gains.

**10. Total Liabilities and Net Position**

Calculated line – Sum of 8 + 9.

**Reclassified Statement of Net Cost**  
for the years ended September 30, 2005, and 2004

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. <b>Gross Cost:</b>		
2. Non-Federal gross cost	X	X
3. Interest on debt held by the public	X	X
4. Total non-Federal gross cost	X	X
5. Federal Gross Cost		
5.1. Benefit program costs	X	X
5.2. Imputed costs	X	X
5.3. Buy/sell costs	X	X
5.4. Federal securities interest expense	X	X
5.5. Borrowing and other interest expense	X	X
5.6. Borrowing losses	X	X
5.7. Other costs (without reciprocals)	X	X
6. <b>Total Federal Gross Cost</b>	<b><u>X</u></b>	<b><u>X</u></b>
7. Department Total Gross Cost	X	X
8. <b>Earned Revenue:</b>		
9. Non-Federal earned revenue	X	X
10. Federal Earned Revenue		
10.1. Benefit program revenue (exchange)	X	X
10.2. Buy/sell revenue	X	X
10.3. Federal securities interest revenue (exchange)	X	X
10.4. Borrowing and other interest revenue (exchange)	X	X
10.5. Borrowing gains	X	X
10.6. Other revenue (without reciprocals)	X	X
11. <b>Total Federal Earned Revenue</b>	<b><u>X</u></b>	<b><u>X</u></b>
12. Department Total Earned Revenue	X	X
13. <b>Net Cost of Operations</b>	<b><u><u>X</u></u></b>	<b><u><u>X</u></u></b>

**Statement of Net Costs:****1. Gross Cost – Title****2. Non-Federal Gross Cost**

The line item, non-Federal gross cost, is the full cost of all programs and/or agencies of a department/agency resulting from transactions with the public excluding interest on publicly held debt and including the amounts paid for buyback losses.

**3. Interest on Debt Held by the Public**

The line item, interest on debt held by the public, is the amount of interest expense incurred by the agency during the current fiscal year on publicly held debt.

**4. Total Non-Federal Gross Cost**

Calculated line – Sum of 2 + 3.

**5. Federal Gross Cost – Title****5.1 Benefit Program Costs – Corresponds to RC26**

The line item, Federal benefit program costs, is comprised of funded and unfunded benefit program costs related to exchange transactions for the following employee benefit programs.

**Funded benefit program costs - employment benefit programs consist of the following:**

- Retirement, life insurance, and health insurance.
- Voluntary Separation Incentive Payment (VSIP).
- FECA.
- Unemployment for Federal employees.
- Social Security (old age, survivors, and disability insurance).
- Medicare (Hospital Insurance, Part A).

**Unfunded benefit program costs – employment benefit programs consist of the following:**

- FECA.
- Unemployment for Federal employees.

**5.2 Imputed Costs – Corresponds to RC25**

The line item, Federal imputed costs, is the amount of costs incurred by an agency that is subsidized by other Federal agencies. The receiving agency recording an imputed cost would also record an imputed financing source equal to the imputed cost.

**5.3 Buy/Sell Costs – Corresponds to RC24**

The line item, Federal buy/sell costs, is the amount of costs and expenses related to acquiring goods and services from other Federal agencies.

**5.4 Federal Securities Interest Expense – Corresponds to RC03**

The line item, Federal securities interest expense, is the amount of Treasury's actual or expected cash outflows to pay the interest agencies earn on their investments in Federal securities. In addition, unrealized and realized losses are recognized in RC03.

**5.5 Borrowing and Other Interest Expense – Corresponds to RC05**

The line item, Federal borrowing interest and other expenses, is the amount of a Federal entity's actual or expected cash outflows for interest on borrowings from the Department of the Treasury (BPD and/or Federal Financing Bank), or interest not included in any other reciprocal account category.

**5.6 Borrowing Losses – Corresponds to RC06**

The line item, Federal borrowings losses, is the amount of the losses attributed to an early disposition of a Federal Financing Bank loan.

**5.7 Other Costs (without reciprocals) – Corresponds to RC29**

The line item, Federal other costs, is comprised of other costs not included above and not included in any other reciprocal account category.

**6. Total Federal Gross Cost**

Calculated line – Sum of 5.1 through 5.7.

**7. Department Total Gross Cost**

The line item, department total gross cost, is the full cost (Federal and non-Federal) of all programs and/or entities of a department/agency.

**8. Earned Revenue - Title****9. Non-Federal Earned Revenue**

All exchange revenue generated through transactions with the public.

**10. Federal Earned Revenue - Title****10.1 Benefit Program Revenue (exchange) – Corresponds to RC26**

The line item, Federal benefit program revenue, is the amount of revenue received from employer entities as payments to agencies administering retirement plans, insurance plans, and other annuity programs, net of contra revenue for benefit program revenue.

**10.2 Buy/Sell Revenue – Corresponds to RC24**

The line item, Federal buy/sell revenue (exchange revenue), is the amount of revenue earned from the sale of goods and services to another Federal agency for a price (earned revenue), net of contra revenue for goods sold, and contra revenue for service provided.

**10.3 Federal Securities Interest Revenue (exchange) – Corresponds to RC03**

The line item, Federal securities interest revenue – investments, is the amount of interest revenue (exchange revenue) earned by an agency on its investments in Federal securities, net of contra revenue for interest revenue.

**10.4 Borrowing and Other Interest Revenue (exchange) – Corresponds to RC05**

The line item, Federal borrowings interest revenue, is the amount of interest revenue earned by the Department of the Treasury (BPD and/or Federal Financing Bank) on loans made to other Federal agencies, and interest revenue not included in any other reciprocal account category, net of contra revenue for other revenue.

**10.5 Borrowing Gains – Corresponds to RC06**

The line item, Federal borrowings gains, is the amount of gains attributed to an early disposition of a Federal Financing Bank loan.

**10.6 Other Revenue (without reciprocals) – Corresponds to RC29**

The line item, Federal other revenue, is comprised of revenue not included above and not included in any other reciprocal account category.

**11. Total Federal Earned Revenue**

Calculated line – Sum of 10.1 through 10.6.

**12. Department Total Earned Revenue**

All exchange revenue generated through transactions with the Federal Government and the public.

**13. Net Cost of Operations**

Calculated line – Sum (7- 12).



**Reclassified Statement of Changes in Net Position  
for the Years Ended September 30, 2005, and 2004**

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. Beginning net position balance	X	X
2. Non-Federal prior-period adjustments (not restated)	X	X
3. Federal prior-period adjustments (not restated)	X	X
4. Adjusted beginning net position balance	X	X
<b>5. Non-Federal Nonexchange Revenue:</b>		
5.1. Individual income tax and tax withholdings	X	X
5.2. Corporation income taxes	X	X
5.3. Unemployment taxes	X	X
5.4. Excise taxes	X	X
5.5. Estate and gift taxes	X	X
5.6. Customs duties	X	X
5.7. Other taxes and receipts	X	X
5.8. Miscellaneous earned revenue	X	X
5.9. Total non-Federal nonexchange revenue	X	X
<b>6. Federal Nonexchange Revenue:</b>		
6.1. Federal securities interest revenue	X	X
6.2. Borrowing and other interest revenue	X	X
6.3. Benefit program revenue (nonexchange)	X	X
6.4. Other taxes and receipts	X	X
6.5. Total Federal nonexchange revenue	X	X
<b>7. Budgetary Financing Sources:</b>		
7.1. Appropriations received	X	X
7.2. Unexpended appropriations transferred in	X	X
7.3. Unexpended appropriations transferred out	X	X
7.4. Other adjustments (rescissions, etc.)	X	X
7.5. Appropriations used	X	X
7.6. Appropriation transfers-in	X	X
7.7. Appropriation transfers-out	X	X
7.8. Other financing sources	X	X
7.9. Total budgetary financing sources	X	X
<b>8. Other Financing Sources:</b>		
8.1. Transfers-in without reimbursement	X	X
8.2. Transfers-out without reimbursement	X	X
8.3. Imputed financing source	X	X
8.4. Total other financing sources	X	X
<b>9. Net Cost of Operations</b>	<u>X</u>	<u>X</u>
<b>10. Ending Net Position Balance</b>	<u><u>X</u></u>	<u><u>X</u></u>

**Statement of Changes in Net Position:****1. Beginning Net Position Balance**

Beginning net position balance includes the cumulative results of operations and cumulative unexpended appropriation balance as of the beginning of the fiscal year. The current period's beginning net position is always equal to the prior-period's ending net position.

**2. Non-Federal Prior-Period Adjustments (not restated)**

Non-Federal prior-period adjustments (not restated) are accounting changes and error corrections, resulting from transactions with the public, that are accounted for as either debits or credits to net position.

**3. Federal Prior-Period Adjustments (not restated) – Corresponds to RC29**

Federal prior-period adjustments (not restated) are accounting changes and error corrections, resulting from transactions with another Federal entity, that are accounted for as either debits or credits to net position.

**4. Adjusted Beginning Net Position Balance**

Calculated line – 1(+/-) 2 (+/-) 3.

**5. Non-Federal Nonexchange Revenue – Title****5.1 Individual Income Tax and Tax Withholdings (Treasury Only)**

The line item, individual income tax and tax withholdings (non-Federal), includes the following:

- Individual income tax and tax withholdings collected.
- Individual income tax and tax withholdings accrual adjustment.
- Individual income tax and tax withholdings contra revenue for taxes.
- Individual income tax and tax withholdings refunds.

**5.2 Corporation Income Taxes (Treasury Only)**

The line item, corporation income taxes (non-Federal), includes the following:

- Corporation income taxes collected.
- Corporation income taxes accrual adjustment.
- Corporation income taxes contra revenue for taxes.
- Corporation income taxes refunds.

**5.3 Unemployment Taxes**

The line item, unemployment taxes (non-Federal), includes the following:

- Unemployment taxes collected.
- Unemployment taxes accrual adjustment.
- Unemployment taxes contra revenue for taxes.
- Unemployment taxes refunds.

**5.4 Excise Taxes**

The line item, excise taxes (non-Federal), includes the following:

- Excise taxes collected.
- Excise taxes accrual adjustment.
- Excise taxes contra revenue for taxes.
- Excise taxes refunds.

**5.5 Estate and Gift Taxes**

The line item, estate and gift taxes (non-Federal), includes the following:

- Estate and gift taxes collected.
- Estate and gift taxes accrual adjustment.
- Estate and gift taxes contra revenue for taxes.
- Estate and gift taxes refunds.

**5.6 Customs Duties**

The line item, customs duties (non-Federal), includes the following:

- Customs duties collected.
- Customs duties accrual adjustment.
- Customs duties contra revenue.
- Customs duties refunds.

**5.7 Other Taxes and Receipts**

The line item, other taxes and receipts, is non-Federal nonexchange revenue (including gains and losses) not included above and not included in miscellaneous earned revenue below.

**5.8 Miscellaneous Earned Revenue**

The line item, miscellaneous earned revenue, is revenue for which an entity recognizes virtually no costs (either during the current period or during past periods). According to Statement of Federal Financial Accounting Standards No. 7 (SFFAS #7), paragraph 45, such revenue collections occur only under exceptional circumstances. Examples of the items to be included in this line are the receipts from the spectrum auction or the receipts from the Outer Continental Shelf.

**5.9 Total Non-Federal Nonexchange Revenue**

Calculated Line — Sum of 5.1 through 5.8.

**6. Federal Nonexchange Revenue – Title****6.1 Federal Securities Interest Revenue (nonexchange) – Corresponds to RC 03**

The line item, Federal securities interest revenue-investments, is the amount of interest revenue (classified as nonexchange revenue) earned by an agency on its investments in Federal securities.

**6.2 Borrowing and Other Interest Revenue (nonexchange) – Corresponds to RC05**

The line item, Federal borrowings interest revenue, is the amount of interest revenue earned by the Department of the Treasury (BPD and/or Federal Financing Bank) on loans made to other Federal agencies.

**6.3 Benefit Program Revenue (nonexchange) – Corresponds to RC26**

The line item, Federal benefit program revenue, is the amount of nonexchange revenue received from employer entities as payments to agencies administering retirement plans, insurance plans, and other annuity programs

**6.4 Other Taxes and Receipts – Corresponds to RC29**

The line item, Federal other taxes and receipts, is the amount of nonexchange revenue (taxes and fees, contra accounts, and tax refunds) not included in any other reciprocal category.

**6.5 Total Federal Nonexchange Revenue**

Calculated line – Sum of 6.1 through 6.4.

## **7. Budgetary Financing Sources – Title**

### **7.1 Appropriations Received – Corresponds to RC 29**

The line item, appropriations received, is the amount of new appropriations received during the reporting period.

### **7.2 Unexpended Appropriations Transferred In – Corresponds to RC28**

The line item, unexpended appropriations transferred in, is the amount of current-year or prior-years' unexpended appropriations transferred in during the reporting period.

### **7.3 Unexpended Appropriations Transferred Out – Corresponds to RC28**

The line item, unexpended appropriations transferred out, is the amount of current-year or prior-years' unexpended appropriations transferred out during the reporting period.

### **7.4 Other Adjustments (rescissions, etc.) – Corresponds to RC29**

The line item, other adjustments, is the amount of adjustments to unexpended appropriations from the current year or prior years during the reporting period.

### **7.5 Appropriations Used – Corresponds to RC29**

The line item, appropriations used, includes unexpended appropriations – used and expended appropriations. The financing source appropriations used should be recorded when goods and services are received or benefits are provided by debiting unexpended appropriations used and crediting expended appropriations. Since dedicated tax receipts, earmarked receipts, and donations are reported as either exchange or nonexchange revenue, they are excluded from appropriations used.

### **7.6 Appropriation Transfers-In – Corresponds to RC19**

The line item, appropriation transfers-in, is the sum of:

- Appropriated earmarked receipts transferred in.
- Expenditure financing sources – transfers-in.
- Nonexpenditure financing sources – transfers-in.

### **7.7 Appropriation Transfers-Out – Corresponds to RC19**

The line item, appropriation transfers-out, is the sum of:

- Appropriated earmarked receipts transferred out.
- Expenditure financing sources – transfers-out.
- Nonexpenditure financing sources – transfers-out.

### **7.8 Other Financing Sources – Corresponds to RC29**

The line item, other financing sources, is comprised of all the other budgetary financing sources not included above. The following are Federal other budgetary financing sources:

- Other financing sources (Federal).
- Adjustment of appropriations used.
- Distribution of income – dividend (Federal and nonexchange).
- Penalties, fines, and administrative fees revenue.
- Contra revenue for penalties, fines, and administrative fees revenue.

### **7.9 Total Budgetary Financing Sources**

Calculated line — Sum of 7.1 through 7.8.

## **8. Other Financing Sources**

### **8.1 Transfers-in Without Reimbursement – Corresponds to RC18**

The line item, transfers-in without reimbursement, is the amount determined to increase the financing source of a reporting entity that occurs as a result of an asset being transferred in without reimbursement. The amount of the asset is recorded at book value as of the transfer date.

**8.2 Transfers-out Without Reimbursement – Corresponds to RC18**

The line item, transfers-out without reimbursement, is the amount determined to decrease the financing source of a reporting entity that occurs as a result of an asset being transferred out without reimbursement. The amount of the asset is recorded at book value as of the transfer date.

**8.3 Imputed Financing Sources – Corresponds to RC25**

The line item, imputed financing sources, is the amount of costs absorbed by other Federal agencies that are inflows of resources that increase results of operations and offset imputed costs (subsidized costs). Imputed financing sources are recorded by receiving agencies in an amount equal to the imputed cost they record.

**8.4 Total Other Financing Sources**

Calculated line — Sum of 8.1 through 8.3.

**9. Net Cost of Operations**

Net cost of operations is fed directly from the Statement of Net Cost, line 13.

**10. Ending Net Position Balance**

Calculated line —  $4 + 5.9 + 6.5 + 7.9 + 8.4 + -9$ .

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U.S. Department of the Treasury  
Financial Management Service  
Governmentwide Financial Report System

Sample Agency A Reclassification Entry Summary

Fiscal 200X

Statement: Balance Sheet

Debit/(Credit)

<u>Reclass Entry No.</u>	<u>F/N</u>	<u>Agency Line Item</u>	<u>Agency Amount</u>	<u>F/N</u>	<u>Closing Package Line Item</u>	<u>Reclassified Amount</u>	<u>Variance</u>
R-1	F	Fund Balance With Treasury	(6,766,494)	F	Fund Balance With Treasury	6,766,494	0
R-2	F	Investments	(17,083)	F	Investments	17,083	0
R-3	F	Accounts Receivable, Net	(53,544)	F	Accounts Receivable	53,544	0
R-4	F	Advances and Prepaid Expenses	(21,274)	F	Advances to Others and Prepayments	21,274	0
R-5	N	Accounts Receivable, Net	(8,972)	N	Accounts and Taxes Receivable	8,972	0
R-6	N	Inventory and Related Property, Net	(2,208,064)	N	Inventory and Related Property	2,208,064	0
R-7	N	Property, Plant, and Equipment, Net	(34,973,293)	N	Property, Plant, and Equipment	34,973,293	0
R-8	N	Advances and Prepayments	(44,907)	N	Other Assets	44,907	0
R-9	F	Accounts Payable	181,244	F	Accounts Payable	(181,244)	0
R-10	F	Other Liabilities	232,713	F	Other Liabilities (without reciprocals)	(232,713)	0
R-11	N	Accounts Payable	2,326,774	N	Accounts Payable	(2,326,774)	0

U.S. Department of the Treasury  
Financial Management Service  
Governmentwide Financial Report System

Agency A Reclassification Entry Summary

Fiscal 200X

Statement: Balance Sheet (Cont.)

Debit/(Credit)

<u>Reclass Entry No.</u>	<u>F/N</u>	<u>Agency Line Item</u>	<u>Agency Amount</u>	<u>F/N</u>	<u>Closing Package Line Item</u>	<u>Reclassified Amount</u>	<u>Variance</u>
R-12	N	Other Liabilities	418,480	N	Accounts Payable	(45,930)	0
				N	Federal Employee and Veteran Benefits	(67,280)	
				N	Other Liabilities	(305,270)	
R-13	N	Environmental Cleanup Costs	1,271,937	N	Environmental and Disposal Liabilities	(1,271,937)	0
R-14	B	Unexpended Appropriations	3,903,145	B	Net Position	(3,903,145)	0
R-15	B	Cumulative Results of Operations	35,759,338	B	Net Position	(35,759,338)	0

Statement: Statement of Net Cost

Debit/(Credit)

<u>Reclass Entry No.</u>	<u>F/N</u>	<u>Agency Line Item</u>	<u>Agency Amount</u>	<u>F/N</u>	<u>Closing Package Line Item</u>	<u>Reclassified Amount</u>	<u>Variance</u>
R-16	B	Total Gross Cost	(15,068,551)	N	Non-Federal Gross Cost	13,403,448	0
				F	Imputed Costs	212,434	
				F	Buy/Sell Costs	1,325,000	
				F	Other Costs Without Reciprocals	127,669	



U.S. Department of the Treasury  
Financial Management Service  
Governmentwide Financial Report System

Sample Agency A Reclassification Entry Summary

Fiscal 200X

Statement: Statement of Net Cost (Cont.)

Debit/(Credit)

<u>Reclass</u> <u>Entry No.</u>	<u>F/N</u>	<u>Agency Line Item</u>	<u>Agency Amount</u>	<u>F/N</u>	<u>Closing Package Line Item</u>	<u>Reclassified Amount</u>	<u>Variance</u>
R-17	B	Total Earned Revenue	730,880	N	Non-Federal Earned Revenue	(58,528)	0
				F	Buy/Sell Revenue	(601,268)	
				F	Other Revenue Without Reciprocals	(32,159)	
				F	Other Revenue Without Reciprocals	(38,925)	

Statement: Statement of Changes in Net Position

Debit/(Credit)

<u>Reclass</u> <u>Entry No.</u>	<u>F/N</u>	<u>Agency Line Item</u>	<u>Agency Amount</u>	<u>F/N</u>	<u>Closing Package Line Item</u>	<u>Reclassified Amount</u>	<u>Variance</u>
R-18	B	Beginning Balance	39,211,284	B	Beginning Net Position	(39,211,284)	0
R-19	F	Appropriations Received	14,902,826	F	Appropriations Received	(14,902,826)	0
R-20	B	Appropriations Used	14,282,068	F	Appropriations Used	(14,282,068)	0
R-21	F	Unexpended Appropriations-Adjustments	(43,204)	F	Other Adjustments (rescissions, etc.)	43,204	0
R-22	B	Nonexchange Revenue	1,212	N	Other Taxes and Receipts	(375)	0
				F	Other Taxes and Receipts	(837)	

U.S. Department of the Treasury  
Financial Management Service  
Governmentwide Financial Report System

Agency A Reclassification Entry Summary

Fiscal 200X

Statement: Statement of Changes in Net Position (Cont.)

Debit/(Credit)

<u>Reclass</u> <u>Entry No.</u>	<u>F/N</u>	<u>Agency Line Item</u>	<u>Agency Amount</u>	<u>F/N</u>	<u>Closing Package Line Item</u>	<u>Reclassified Amount</u>	<u>Variance</u>
R-23	N	Donations	3	N	Other Taxes and Receipts	(3)	0
R-24	F	Transfers-In/Out Without Reimbursement	(284,401)	F	Transfers-In Without Reimbursement	(302,574)	0
				F	Transfers-Out Without Reimbursement	586,975	
R-25	F	Imputed Financing	212,434	F	Imputed Financing Source	(212,434)	0
R-26	N	Taxes	1,267	N	Individual Income Tax and Tax Withholdings	(985)	0
				N	Corporation Income Taxes	(108)	
				N	Unemployment Taxes	(28)	
				N	Excise Taxes	(67)	
				N	Estate and Gift Taxes	(79)	

U.S. Department of the Treasury  
Financial Management Service  
Governmentwide Financial Report System

Sample Agency A Reclassification Entry Summary

Fiscal 200X

Statement: Statement of Changes in Net Position – Agency Custodial Activity

Debit/(Credit)

<u>Reclass Entry No.</u>	<u>F/N</u>	<u>Agency Line Item</u>	<u>Agency Amount</u>	<u>F/N</u>	<u>Closing Package Line Item</u>	<u>Reclassified Amount</u>	<u>Variance</u>
R-27	B	Penalties and Fines	584	N	Other Taxes and Receipts	(504)	0
				F	Other Financing Sources	(80)	
R-28	N	Spectrum Auction Receipts	2,100	N	Miscellaneous Earned Revenue	(2,100)	0
R-29	N	Accrual Adjustment	68	N	Individual Income Tax and Tax Withholdings	(45)	0
				N	Other Taxes and Receipts	(12)	
				N	Miscellaneous Earned Revenue	(11)	
R-30	B	Transfer to Other Federal Entities	(3,862)	F	Other Financing Sources	3,862	0
R-31	F	Taxes Transferred to the General Fund	(1,267)	F	Other Financing Sources	1,267	0
R-32	N	Distribution to States and Others	(500)	N	Other Taxes and Receipts	500	0
R-33	N	Transferred to Public	(2,000)	N	Other Taxes and Receipts	2,000	

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### Financial Report (FR) Notes

Agencies are required to submit FR notes based on amounts shown in the reclassified non-Federal line items on the Closing Package Balance Sheet. Additional notes will be required based on disclosure standards (for example, dedicated collections, commitments, and contingencies). Requirements of generally accepted accounting principles are summarized in this document. This is not a substitute for reading the literature that created the requirements.

This appendix is arranged in the same general format as the GFRS. Data has been marked to agree with the GFRS tab that agencies will use to access information to assist them in completing the Notes module. Agencies will be required to enter an explanation for any changes from the prior year's "Notes" data on the "Threshold" tab of the Notes module. An explanation also will be required for any changes between current- and prior-year amounts greater than a predetermined threshold amount. The explanation will be entered on the "Threshold" tab.

The FR notes are directly linked to the amounts that have been reclassified and not necessarily to the footnotes in the agencies audited financial statements. Thus agencies will be required to enter a reference to their agency financial statement notes. This reference should be at the level of detail that would be necessary to crosswalk from the specific line items and other key information in the Notes Module to the notes in the agencies' financial statements.

The "Other Notes Info" tab may have several sections for agencies to complete. A tab/section/line is inactive when it is not applicable to a footnote or to an agency. Each FR Note has four tabs:

- Tab 1 title "Line Item Notes" – The amount directly linked to a reclassified Balance Sheet line.
- Tab 2 title "Other Notes Info" – Numerical information related to the note.
- Tab 3 title "Text Data" – Textual information related to the note.
- Tab 4 title "Threshold" – Explanation for amounts greater than a defined amount.

Some notes contain hard-coded program or category names while others allow or require the entry of program or category names. All of these notes do contain a line titled "All other." Please use the line titled "All other" when appropriate and please **do not** create an additional line titled "Other" or "All other."

#### Note 1. Federal Reserve Earnings and Subsequent Events

Provide the following information as it relates to Treasury securities.

#### "Other Notes Info" Tab (To be completed only by Treasury)

##### Section A

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. Treasury securities including those held by the Federal Reserve Bank (FRB)	X	X
2. FRB earnings on Treasury securities that exceed the statutory amount.	X	X

#### "Text Data" Tab

1. Describe any significant events that occurred after the agency audited financial statements were issued.
2. Describe any departures from U.S. Generally Accepted Accounting Procedures (GAAP).
3. Provide any other relevant information pertaining to this note.

**Note 2. Cash and Other Monetary Assets****“Line Item Notes” Tab**

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. Operating cash	X	X
2. Other cash – not restricted	X	X
3. Other cash – restricted	X	X
4. International monetary assets	X	X
5. Gold	X	X
6. Domestic monetary assets	X	X

**“Other Notes Info” Tab (To be completed only by Treasury)****Section A**

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. IMF Letter of Credit – available balance	X	X
2. Reserve position in the IMF	X	X
3. SDR holdings – Exchange Stabilization Fund	X	X
4. SDR certificates outstanding with the FRB	X	X
5. Interest bearing liability to the IMF for SDR allocations	X	X
6. Market value of 1 fine troy ounce of gold	X	X
7. Gold certificates	X	X

**Section B**

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. Number of fine troy ounces of gold	X	X
2. Statutory price of 1 fine troy ounce of gold	X	X

**“Text Data” Tab**

1. Describe the nature of the amount in the line item “Other cash – not restricted.”
2. Describe the restrictions on the cash reported in the line item “Other cash – restricted.”
3. Provide any other relevant information pertaining to this note.

**Note 3. Accounts and Taxes Receivable****“Line Item Notes” Tab**

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. Accounts receivable, gross	X	X
2. Related interest receivable – accounts receivable	X	X
3. Penalties, fines, and administrative fees receivable	X	X
4. Less: allowance for loss on accounts receivable	X	X
5. Less: allowance for loss on interest receivable	X	X
6. Less: allowance for loss on penalties, fines, and administrative fees receivable	X	X
7. Taxes receivable, gross	X	X
8. Allowance for loss on taxes receivable	X	X

**“Other Notes Info” Tab****Section A (To be completed only by the Departments of the Treasury, Labor, and Homeland Security)**

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. Interest on uncollectible accounts (SFFAS No. 1, par. 55)	X	X

**“Text Data” Tab**

1. Describe the method(s) used to calculate the allowances on accounts receivable.
2. Describe the method(s) used to calculate the allowance on taxes receivable.
3. Provide the disclosures relating to factors affecting collectibility and timing of taxes receivable and the amount involved (SFFAS No. 7, par. 65.1).
4. Provide any other relevant information pertaining to this note.

**Note 4A. Direct Loans****“Line Item Notes” Tab****Loans Reveivable:**

Enter the names of the major loan programs and the following information for the current and prior years.

Column Headings:

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. Face value of loans outstanding (loans/defaulted guaranteed loans receivable gross)	X	X
2. Long-term cost of loans (including foreclosed property, interest, penalties, and allowance)	X	X
3. Net loan receivable (calculated amount)	X	X

Row Headings:

1. Program names
- ...
7. All other loans receivable

**“Other Notes Info” Tab****Section A**

Enter the amounts for loans disbursed and subsidy expense for the programs identified in the “Line Item Notes” tab.

Column Headings:

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. Loans disbursed	X	X
2. Subsidy expense	X	X

Row Headings:

1. Program names
- ...
7. All other loans receivable

**Section B—Reconciliation Schedule for Subsidy Cost Allowance Balance (Direct Loans)**

	In millions of dollars	
	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. Beginning balance of the subsidy cost allowance	X	X
2. Interest rate differential costs	X	X
3. Default costs (net of operations)	X	X
4. Fees and other collections	X	X
5. Other subsidy costs	X	X
6. Total of the above subsidy expense components	X	X
7. Loan modifications	X	X
8. Fees received	X	X
9. Foreclosed property acquired	X	X
10. Loans written off	X	X
11. Subsidy allowance amortization	X	X
12. Other	X	X
13. Ending balance of the subsidy cost allowance before reestimates	X	X
14. Interest rate reestimate	X	X
15. Technical/default reestimate	X	X
16. Total of the above reestimate components	X	X
17. Ending balance of the subsidy cost allowance	X	X

**Section C**

Provide the subsidy rates for direct loans by program and component.

Column Headings:

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. Interest differential	X%	X%
2. Defaults	X%	X%
3. Fees and other collections	X%	X%
4. Other	X%	X%
5. Total	X%	X%
6. Loan modification	X%	X%

Row Headings:

1. Program names
- ...
35. All other programs

**Section D**

Enter the amounts for the combined totals of all loan programs for the following items relating to foreclosed assets.

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. Number of properties in the foreclosure process	X	X
2. Number of properties held	X	X
3. Average holding period for properties held	X	X

**Section E**

Enter the amounts for the combined totals of all loan programs for the following items relating to foreclosed assets.

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. Balances for property held Pre 1992	X	X
2. Balances for property held Post 1991	X	X



**“Text Data” Tab**

1. Modifications: Enter the program name and basis for recognizing a gain or loss.
2. Modifications: Enter the program name and nature of modifications.
3. Foreclosed assets: describe the restrictions on the use/disposal of foreclosed property.
4. Foreclosed assets: describe the valuation basis for foreclosed property.
5. Foreclosed assets: disclose any changes from the prior-year’s accounting method.
6. Provide analysis that explains the underlying causes for significant fluctuations in subsidy rates (SFFAS No. 18, par. 11).
7. Provide explanation of events and changes in economic conditions, other risk factors, legislation, credit policies, and subsidy estimation methodologies, and assumptions for significant and measurable effect on subsidy rates, subsidy expenses, and subsidy reestimates (SFFAS No. 18, par. 11).
8. Provide the changes in borrowers’ eligibility, the levels of fees or interest rate charges to borrowers, the maturity terms of loans, and the percentage of a private loan that is guaranteed (SFFAS No. 18, par. 11).
9. Provide a disclosure that includes events and changes at the reporting date that have occurred and are more likely than not to have a significant impact for changes whose effects are not measurable at the reporting date (SFFAS No. 18, par. 11).
10. Provide any other relevant information pertaining to this note.

**Note 4B. Loan Guarantees****“Line Item Notes” Tab**

Enter the names of major programs and the loan guarantee liability for the current and prior years.

Column Headings:

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. Loan guarantee liability	X	X

Row Headings:

1. Program names
- ...
7. All other loans guarantee liabilities

**“Other Notes Info” Tab****Section A**

Enter the amounts for the following items by the same program name identified in the “Line Item Notes” tab.

Column Headings:

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. Face value of loans outstanding	X	X
2. Amount guaranteed by the Government	X	X
3. Loans disbursed	X	X
4. Subsidy expense	X	X

Row Headings:

1. Program names
- ...
7. All other loan guarantee liabilities

**Section B—Schedule for Reconciling Loan Guarantee Liability Balances**

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. Beginning balance of the loan guarantee liability	X	X
2. Interest supplement costs	X	X
3. Default costs (net of recoveries)	X	X
4. Fees and other collections	X	X
5. Other subsidy costs	X	X
6. Total of the above subsidy expense components	X	X
7. Loan guarantee modifications	X	X
8. Fees received	X	X
9. Interest supplements paid	X	X
10. Foreclosed property and loans acquired	X	X
11. Claim payments to lenders	X	X
12. Interest accumulation on the liability balance	X	X
13. Other loan guarantees	X	X
14. Ending balance of the loan guarantee before reestimates	X	X
15. Interest rate reestimate	X	X
16. Technical/default reestimate	X	X
17. Total of the above reestimate components	X	X
18. Ending balance of loan guarantee liability	X	X

**Section C**

Provide the subsidy rates for loan guarantees by program and component.

Column Headings:

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. Interest supplements	X%	X%
2. Defaults	X%	X%
3. Fees and other collections	X%	X%
4. Other	X%	X%
5. Total	X%	X%

Row Headings:

1. Program names
- ...
35. All other programs

**“Text Data” Tab**

1. Provide an analysis that explains the underlying causes for the significant fluctuations in subsidy rates.
2. Provide an explanation of events and changes in economic conditions, other risk factors, legislation, credit policies, and subsidy estimation methodologies and assumptions for significant and measurable effect on subsidy rates, subsidy expenses and subsidy reestimates (SFFAS No. 18, par. 11).
3. Provide the changes in borrowers' eligibility, the levels of fees or interest rate charges to borrowers, the maturity terms, and the percentage of a private loan that is guaranteed (SFFAS No. 18, par. 11).
4. Provide a disclosure that includes events and changes at the reporting date that have occurred and are more likely than not to have a significant impact for changes whose effects are not measurable at the reporting date (SFFAS No. 18, par. 11).
5. Provide any other relevant information pertaining to this note.

**Note 5. Inventories and Related Property****“Line Item Notes” Tab**

Enter the following information for inventories and related property for the current and prior years.

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. Inventory – balance beginning of year	X	X
2. Prior-period adjustment (not restated)	X	X
3. Adjusted beginning balance	X	X
4. Capitalized acquisitions from the public	X	X
5. Capitalized acquisitions from Government agencies	X	X
6. Inventory sold or used	X	X
7. Total allowance for inventories and related property	X	X
8. Inventory – balance end of year	X	X

**“Other Notes Info” Tab****Section A**

Enter the balance as of the fiscal yearends for the following categories of inventory.

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. Inventory purchased for sale	X	X
2. Inventory held in reserve for future sale to the public	X	X
3. Inventory and operating material and supplies held for repair	X	X
4. Inventory – excess, obsolete, and unserviceable	X	X
5. Operating materials and supplies held for use	X	X
6. Operating materials and supplies held in reserve for future use	X	X
7. Operating materials and supplies excess, obsolete, and unserviceable	X	X
8. Stockpile materials	X	X
9. Stockpile materials held for sale	X	X
10. Forfeited property	X	X
11. Other related property	X	X
12. Total allowance for inventories and related property	X	X
13. Total inventories and related property, net	X	X

**Section B**

Provide amounts of capitalized acquisitions from Federal agencies by the following trading partner categories.

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. General Services Administration	X	X
2. Department of Defense	X	X
3. Department of the Interior	X	X
4. Department of Justice	X	X
5. National Aeronautics and Space Administration	X	X
6. All other departments	X	X
7. Total capitalized assets from Federal agencies	X	X

**Section C**

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. Difference between stockpile material carrying amount and its estimated selling price	X	X
2. Difference between excess, obsolete, or unserviceable material carrying amount and its estimated selling price	X	X
3. Amount of inventory revalued by holding gains and losses	X	X

**Section D**

Analysis of change in dollar value by type as it relates to seized property:

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. Balance at the beginning of the year	X	X
2. Seized during the year	X	X
3. Disposed of during the year	X	X
4. Balance at end of the year	X	X

**Section E**

Analysis of change in items by type as it relates to seized property:

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. Balance at the beginning of the year	X	X
2. Seized during the year	X	X
3. Disposed of during the year	X	X
4. Balance at the end of the year	X	X

**Section F**

Analysis of change in dollar value by type as it relates to forfeited property:

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. Balance at the beginning of the year	X	X
2. Additions during the year	X	X
3. Disposed of during the year	X	X
4. Balance at the end of the year	X	X

**Section G**

Analysis of change in number by type as it relates to forfeited properties:

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. Balance at the beginning of the year	X	X
2. Additions during the year	X	X
3. Disposed of during the year	X	X
4. Balance at the end of the year	X	X

**Section H**

Analysis of change in dollar value as it relates to goods held under price support and stabilization programs:

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. Beginning of year	X	X
2. Acquired during the year	X	X
3. Disposed of during the year	X	X
4. Balance at the end of the year	X	X

**Section I**

Analysis of change in volume of goods as it relates to goods held under price support and stabilization programs:

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. Beginning of year	X	X
2. Acquired during the year	X	X
3. Disposed of during the year	X	X
4. Balance at the end of the year	X	X

**Section J**

Enter the following information as it relates to goods held under price support and stabilization programs (SFFAS No. 3, par. 109).

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. Estimate to be donated or transferred during the coming period	X	X
2. Goods received as a result of surrender of collateral related to nonrecourse loans outstanding	X	X
3. Dollar value of purchase commitments	X	X
4. Contingent loss if it is at least reasonably possible	X	X

**Section K**

Enter the following information as it relates to goods held under price support and stabilization programs (SFFAS No. 3, par. 109).

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. Volume of purchase agreement commitments	X	X

**Section L**

Enter the following information as it relates to forfeited property by type (SFFAS No. 3, par. 78).

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. Estimate of value to be distributed to other Federal agencies or State and local governments	X	X

**“Text Data” Tab**

Enter the following information as it relates to inventory by each category (SFFAS No. 3):

1. Method used to calculate allowance
2. Restrictions on inventory
3. Changes from the prior-year’s accounting method, if any
4. Basis for valuation
5. Decision criteria for categorizing inventory
6. Any changes in criteria for categorizing inventory

Enter the following information as it relates to seized property by type (SFFAS No. 3, par. 66):

7. What constitutes a seizure?
8. General description of seized property
9. Method of disposal
10. Liens or other claims against property

Enter the following as it relates to forfeited property by type:

11. Method of disposition
12. Restrictions on use or distribution

Enter the following information as it relates to goods held under price support and stabilization programs (SFFAS No. 3, par. 109):

13. Basis for valuing commodities including method and cost flow assumption
14. Changes from the prior-year’s accounting method, if any
15. Restrictions on the use, disposal, or sale

Provide any other relevant information pertaining to this note.

16. Other relevant information.

**Note 6. Property, Plant, and Equipment****“Line Item Notes” Tab**

Enter the following information for property, plant, and equipment (PP&E) for the current and prior years.

The ending balance for fiscal 2004 must agree with the beginning balance for fiscal 2005.

	<u>PP&amp;E</u>	<u>Accumulated Depreciation</u>	<u>Net PP&amp;E</u>
1. PP&E - balance beginning of year	X	X	X
2. Prior-period adjustments (not restated)	X	X	X
3. Adjusted beginning balance	X	X	X
4. Capitalized acquisitions from the public	X	-	X
5. Capitalized acquisitions from Government agencies	X	X	X
6. Deletions from the Balance Sheet	X	X	X
7. Revaluations	X	-	X
8. Stewardship reclassifications	X	X	X
9. Depreciation/amortization	-	X	X
10. PP&E – balance end of year	X	X	X

**“Other Notes Info” Tab****Section A**

Enter the gross cost as of the end of each fiscal year for each category of property, plant, and equipment.

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. Buildings, structures, and facilities (including improvement to land)	X	X
2. Furniture, fixtures, and equipment	X	X
3. Construction in progress	X	X
4. Land	X	X
5. Automated data processing software	X	X
6. Assets under capital lease	X	X
7. Leasehold improvements	X	X
8. Other property, plant, and equipment	X	X
9. Total property, plant, and equipment	X	X

**Section B**

Enter the accumulated depreciation/amortization as of the fiscal yearend for each category of property, plant, and equipment.

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. Buildings, structures, and facilities	X	X
2. Furniture, fixtures, and equipment	X	X
3. Automated data processing software	X	X
4. Assets under capital lease	X	X
5. Leasehold improvements	X	X
6. Other property, plant, and equipment	X	X
7. Total accumulated depreciation/amortization	X	X

**Section C**

Provide capitalized acquisitions amounts from Federal agencies by the following trading partner categories.

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. General Services Administration	X	X
2. Department of Defense	X	X
3. Department of the Interior	X	X
4. Department of Justice	X	X
5. National Aeronautics and Space Administration	X	X
6. All other departments	X	X
7. Total capitalized assets from Federal agencies	X	X

**Section D**

Enter the current- and prior-year estimated useful life for each major class of property, plant, and equipment (SFFAS No. 6, par. 45).

	<u>Fiscal 2005 Estimate Useful Life (Low/High)</u>	<u>Fiscal 2004 Estimate Useful Life (Low/High)</u>
1. Buildings, structures, and facilities (including improvement to land)	X	X
2. Furniture, fixtures, and equipment	X	X
3. Construction in progress	X	X
4. Land	X	X
5. Automated data processing software	X	X
6. Assets under capital lease	X	X
7. Leasehold improvements	X	X
8. Other property, plant, and equipment	X	X

**Section E**

Enter the capitalization threshold for each major class of property, plant, and equipment (SFFAS No. 6, par. 45).

	<u>Fiscal 2005 Capitalization Threshold (Low/High)</u>	<u>Fiscal 2004 Capitalization Threshold (Low/High)</u>
1. Buildings, structures, and facilities (including improvement to land)	X	X
2. Furniture, fixtures, and equipment	X	X
3. Construction in progress	X	X
4. Land	X	X
5. Automated data processing software	X	X
6. Assets under capital lease	X	X
7. Leasehold improvements	X	X
8. Other property, plant, and equipment	X	X

**“Text Data” Tab**

1. Enter the method of amortization and depreciation for each category/class of property, plant, and equipment (SFFAS No. 6, par 45).
2. Explain any changes from the prior-year's capitalization threshold, if any, for each category/class of property, plant, and equipment (SFFAS No. 6, par 45).
3. Disclose any restrictions on the use or convertibility of general property, plant, and equipment, if any, for each category/class of property, plant, and equipment (SFFAS No. 6, par 45).
4. Provide the physical quantity information by category for multiuse heritage assets that are included in the “Line Item Notes” tab of this note (SFFAS No. 16, par. 9).
5. Provide any other relevant information pertaining to this note.

**Note 7. Securities and Investments****“Line Item Notes” Tab**

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. National Railroad Retirement Investment Trust (NRRIT)	X	X
2. Other securities and investments	X	X

**“Text Data” Tab**

1. Provide a description and related amounts for balances that exceed \$1 billion in the line titled "other securities and investments" on the "Line Item Notes" tab.
2. Provide any other relevant information pertaining to this note.

**Note 8. Other Assets****“Line Item Notes” Tab**

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. Advances and prepayments	X	X
2. Other assets	X	X

**“Text Data” Tab**

1. Provide a description and related amounts for balances that exceed \$1 billion in the line titled “other assets” on the tab labeled “Line Item Notes.”
2. Provide any other relevant information pertaining to this note.

**Note 9. Accounts Payable****“Line Item Notes” Tab**

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. Accounts payable	X	X

**Note 10A. Federal Debt Securities Held by the Public****“Line Item Notes” Tab**

(Lines 1-8 to be reported only by the Department of the Treasury)

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
Treasury securities:		
1. Marketable securities – Treasury bills	X	X
2. Marketable securities – Treasury notes	X	X
3. Marketable securities – Treasury bonds	X	X
4. Marketable securities – Treasury inflation protected securities	X	X
5. Non-marketable securities	X	X
6. Unamortized premium on Treasury securities	X	X
7. Unamortized discount on Treasury securities	X	X
8. Accrued interest payable on debt issued by Treasury	X	X
Agency securities:		
9. Securities at par	X	X
10. Unamortized premium on securities	X	X
11. Unamortized discount on securities	X	X
12. Accrued interest payable on agency securities	X	X



**“Other Notes Info” Tab (To be completed only by Treasury)****Section A—Other Related Information**

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. Debt subject to statutory limit	X	X
2. Statutory debt limit	X	X

**Section B—Average Interest Rate**

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. Marketable securities – Treasury bills	X%	X%
2. Marketable securities – Treasury notes	X%	X%
3. Marketable securities – Treasury bonds	X%	X%
4. Marketable securities – Treasury inflation protected securities	X%	X%
5. Non-marketable securities	X%	X%

**Note 10B. Treasury Securities Held By Government Trust Funds, Revolving Funds, and Special Funds****“Other Notes Info” Tab****Section A—Programs and Funds**

Social Security Administration, Federal Old-Age and Survivors Insurance  
 Office of Personnel Management, Civil Service Retirement and Disability  
 Office of Personnel Management, Employees Health Benefits  
 Department of Health and Human Services, Federal Hospital Insurance  
 Department of Defense, Military Retirement Fund  
 Department of Defense, Medicare-Eligible Retiree Health Care Fund  
 Social Security Administration, Federal Disability Insurance  
 Department of Labor, Unemployment  
 Federal Deposit Insurance Corporation Funds  
 Office of Personnel Management, Employees' Life Insurance  
 Department of Energy, Nuclear Waste Disposal  
 Department of Health and Human Services, Federal Supplementary Medical Insurance  
 Housing and Urban Development, Federal Housing  
 Department of Veterans Affairs, National Service Life Insurance fund  
 Department of Transportation, Highway Trust Fund  
 Department of Transportation, Airport and Airway Trust Fund  
 Pension Benefit Guaranty Corporation Fund  
 Department of State, Foreign Services Retirement and Disability Fund  
 Department of the Treasury, Exchange Stabilization Fund  
 Railroad Retirement Board  
 All other programs and funds

For the programs and funds listed above, enter the current- and prior-year amounts for the par investment (intragovernmental debt holdings), unamortized discount, and unamortized premium.

## Column Headings:

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. Par value of the investment (intragovernmental debt holdings)	X	X
2. Unamortized discount	X	X
3. Unamortized premium	X	X

**Note 11. Federal Employee and Veteran Benefits Payable****“Line Item Notes” Tab**

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. Pension and accrued benefits	X	X
2. Post-retirement health and accrued benefits	X	X
3. Veterans compensation and burial benefits	X	X
4. Liability for other benefits	X	X

**“Other Notes Info” Tab****Section A**

Complete for the amount entered for pension and accrued benefits in the “Line Item Notes” tab.

The ending balance for fiscal 2004 must agree with the beginning balance for fiscal 2005.

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. Pension and accrued benefits liability – beginning of period (SFFAS No. 5, par.71)	X	X
2. Prior-period adjustments (not restated )	X	X
3. Adjusted beginning balance	X	X
4. Plan amendment liability	X	X
5. Assumption change liability	X	X
6. Normal costs (SFFAS No. 5, par. 72)	X	X
7. Interest on liability	X	X
8. Prior (and past) service cost (or the initiation of a new plan)	X	X
9. Actuarial (gains)/losses	X	X
10. Total pension expense (SFFAS No. 5, par. 72)	X	X
11. Less benefits paid	X	X
12. Pension and accrued benefits liability – end of period	<u>X</u>	<u>X</u>

**Section B**

Enter the long-term significant assumptions used in fiscal 2005 and 2004 valuation

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. Rate of interest	X	X
2. Rate of inflation	X	X
3. Projected salary increases	X	X

**Section C**

Complete for the amount entered for post-retirement health and accrued benefits in the “Line Item Notes” tab (SFFAS No. 5, par. 83).

The ending balance for fiscal 2004 must agree with the beginning balance for fiscal 2005.

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. Post-retirement health and accrued benefits liability – beginning of period (SFFAS No. 5, par. 88)	X	X
2. Prior-period adjustments (not restated)	X	X
3. Adjusted beginning balance	X	X
4. Plan amendment liability	X	X
5. Assumption change liability	X	X
6. Normal costs	X	X
7. Interest on liability	X	X
8. Change in medical inflation rate assumption (gains)/losses	X	X
9. Other actuarial (gains)/losses	X	X
10. Total post-retirement health benefits expense	X	X
11. Less claims paid	X	X
12. Post-retirement health and accrued benefits liability – end of period	<u>X</u>	<u>X</u>

**Section D**

Enter the significant assumptions used in determining the fiscal 2005 and 2004 valuation (SFFAS No. 5, par 83).

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. Rate of interest	X	X
2. Rate of health care cost inflation	X	X
3. Estimate of single equivalent fixed rate of health care cost inflation	X	X

**Section E**

Complete for the amount entered for veterans compensation and burial benefits in the "Line Item Notes" tab.

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. Veterans	X	X
2. Survivors	X	X
3. Burial benefits	X	X
4. Total compensation and burial benefits payable	<u>X</u>	<u>X</u>

**Section F (To be entered by the Department of Veterans Affairs)**

Enter the significant assumptions used in determining the fiscal 2005 and 2004 valuation (SFFAS No. 5, par. 67).

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. Rate of interest	X	X
2. Rate of inflation	X	X

**Section G**

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. Nonmarketable Treasury securities held by the Thrift Savings Plan (TSP) Fund	X	X
2. Total assets of pension and other retirement and benefit plans (SFFAS No. 5, par. 68)	X	X
3. Market value of investments in market-based and marketable securities included in line 2 (SFFAS No. 5, par. 68)	X	X

**Section H (To be completed only by the Office of Personnel Management (OPM))**

Enter the total non-normal costs to be allocated.

	<u>CSRS Fiscal 2005</u>	<u>FERS Fiscal 2005</u>	<u>Health Fiscal 2005</u>	<u>CSRS Fiscal 2004</u>	<u>FERS Fiscal 2004</u>	<u>Health Fiscal 2004</u>
1. Service cost	X	X	X	X	X	X
2. Interest cost	X	X	X	X	X	X
3. Actuarial gains/losses	X	X	X	X	X	X
4. Employee participant contributions	X	X	-	X	X	-
5. Employer participant contributions	X	X	-	X	X	-
6. Total non-normal cost to be allocated	X	X	X	X	X	X

**Section I (To be completed only by OPM)**

Enter the number of basic pay for employees participating in Federal pension plans.

	CSRS <u>Fiscal 2005</u>	FERS <u>Fiscal 2005</u>	CSRS <u>Fiscal 2004</u>	FERS <u>Fiscal 2004</u>
1. Department of Agriculture	X	X	X	X
2. Department of	X	X	X	X
3. Department of the Interior	X	X	X	X
4. Department of Justice	X	X	X	X
5. Department of Labor	X	X	X	X
6. Pension Benefits Guarantee Corporation	X	X	X	X
7. U.S. Postal Service	X	X	X	X
8. Department of State	X	X	X	X
9. Department of the Treasury	X	X	X	X
10. Department of Homeland Security	X	X	X	X
11. Office of Personnel Management	X	X	X	X
12. National Credit Union Administration	X	X	X	X
13. Federal Communications Commission	X	X	X	X
14. Social Security Administration	X	X	X	X
15. U.S. Nuclear Regulatory Commission	X	X	X	X
16. Department of Veteran Affairs	X	X	X	X
17. General Services Administration	X	X	X	X
18. National Science Foundation	X	X	X	X
19. Federal Deposit Insurance Corporation	X	X	X	X
20. Railroad Retirement Board	X	X	X	X
21. Tennessee Valley Authority	X	X	X	X
22. Environmental Protection Agency	X	X	X	X
23. Department of Transportation	X	X	X	X
24. Agency for International Development	X	X	X	X
25. Small Business Administration	X	X	X	X
26. Department of Health and Human Services	X	X	X	X
27. Farm Credit Administration	X	X	X	X
28. National Aeronautics and Space Administration	X	X	X	X
29. Export-Import Bank of the United States	X	X	X	X
30. Department of Housing and Urban Development	X	X	X	X
31. Department of Energy	X	X	X	X
32. Department of Education	X	X	X	X
33. Department of Defense	X	X	X	X
34. Securities and Exchange Commission	X	X	X	X
35. Smithsonian Institution	X	X	X	X
36. All other agencies	X	X	X	X

**Section J (To be completed only by OPM)**

Enter the number of employees participating in OPM health plans.

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. Department of Agriculture	X	X
2. Department of Commerce	X	X
3. Department of the Interior	X	X
4. Department of Justice	X	X
5. Department of Labor	X	X
6. Pension Benefits Guarantee Corporation	X	X
7. U.S. Postal Service	X	X
8. Department of State	X	X
9. Department of the Treasury	X	X
10. Department of Homeland Security	X	X
11. Office of Personnel Management	X	X

12. National Credit Union Administration	X	X
13. Federal Communications Commission	X	X
14. Social Security Administration	X	X
15. U.S. Nuclear Regulatory Commission	X	X
16. Department of Veteran Affairs	X	X
17. General Services Administration	X	X
18. National Science Foundation	X	X
19. Federal Deposit Insurance Corporation	X	X
20. Railroad Retirement Board	X	X
21. Tennessee Valley Authority	X	X
22. Environmental Protection Agency	X	X
23. Department of Transportation	X	X
24. Agency for International Development	X	X
25. Small Business Administration	X	X
26. Department of Health and Human Services	X	X
27. Farm Credit Administration	X	X
28. National Aeronautics and Space Administration	X	X
29. Export-Import Bank of the United States	X	X
30. Department of Housing and Urban Development	X	X
31. Department of Energy	X	X
32. Department of Education	X	X
33. Department of Defense	X	X
34. Securities and Exchange Commission	X	X
35. Smithsonian Institution	X	X
36. All other agencies	X	X

**Section K (To be completed only by OPM)**

Enter the estimated amount of agency imputed costs

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. Department of Agriculture	X	X
2. Department of Commerce	X	X
3. Department of the Interior	X	X
4. Department of Justice	X	X
5. Department of Labor	X	X
6. Pension Benefits Guarantee Corporation	X	X
7. U.S. Postal Service	X	X
8. Department of State	X	X
9. Department of the Treasury	X	X
10. Department of Homeland Security	X	X
11. Office of Personnel Management	X	X
12. National Credit Union Administration	X	X
13. Federal Communications Commission	X	X
14. Social Security Administration	X	X
15. U.S. Nuclear Regulatory Commission	X	X
16. Department of Veteran Affairs	X	X
17. General Services Administration	X	X
18. National Science Foundation	X	X
19. Federal Deposit Insurance Corporation	X	X
20. Railroad Retirement Board	X	X
21. Tennessee Valley Authority	X	X
22. Environmental Protection Agency	X	X
23. Department of Transportation	X	X
24. Agency for International Development	X	X
25. Small Business Administration	X	X
26. Department of Health and Human Services	X	X
27. Farm Credit Administration	X	X
28. National Aeronautics and Space Administration	X	X

29. Export-Import Bank of the United States	X	X
30. Department of Housing and Urban Development	X	X
31. Department of Energy	X	X
32. Department of Education	X	X
33. Department of Defense	X	X
34. Securities and Exchange Commission	X	X
35. Smithsonian Institution	X	X
36. All other agencies	X	X

**“Text Data” Tab**

1. Provide the following information as it relates to whole life insurance (SFFAS No. 5, par. 121): a description of each component of the liability for future policy benefits, an explanation of its projected use, and any other potential uses.
2. Provide the following information as it relates to life insurance (other than whole life) (SFFAS No. 5, par. 110, table 9): a description of each component of the liability for future policy benefits, an explanation of its projected use, and any other potential uses.
3. Provide additional disclosures required by SFFAS No. 5, par. 117 for whole life insurance programs.
4. For pension plans that differ from the Civil Service Retirement System (CSRS), the Federal Employee Retirement System (FERS), and the Military Retirement System (MRS), describe assumptions used (SFFAS 5, par. 67).
5. Provide the long-term projection (25 years) of the significant assumptions used in determining pension liability and the related expense.
6. Provide the long-term projection (25 years) of the significant assumptions used in determining the post-retirement health benefits liability and the related expense.
7. Provide any other relevant information pertaining to this note.

**Note 12. Environmental and Disposal Liabilities**

Enter the type and amount of the environmental and disposal liabilities for the current and prior year.

Note: The other environmental and disposal liability line will include any environmental and disposal liability that does not correspond with the major categories as defined by the agency.

**“Line Item Notes” Tab**

Enter the type and the current- and prior-year amounts for environmental and disposal liabilities.

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. Agency entered description	X	X
...		
6. Other environmental and disposal liability	X	X

**“Other Notes Info” Tab****Section A**

Enter the related information for the total environmental and disposal liabilities amounts identified in the “Line Item Notes” tab.

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. Amount of operating and capital expenditures used to remediate legacy waste	X	X
2. Unrecognized portion of estimated total cleanup costs associated with general property, plant, and equipment (SFFAS No. 6, par. 109)	X	X
3. Estimated cleanup costs when general property, plant, and equipment is placed into service	X	X
4. Changes in total estimated cleanup costs due to changes in law and technology	X	X
5. Portion of the change in estimated costs due to changes in law and technology that is related to prior periods	X	X

**“Text Data” Tab**

1. Describe the method(s) for assigning estimated cleanup cost to operating periods (SFFAS No. 6, par. 108).
2. Provide the formulation of estimates regarding possible changes to cleanup costs due to inflation, deflation, technology, or applicable laws and regulations (SFFAS No. 6, par. 111).
3. List the applicable laws and regulations covering cleanup requirements.
4. Provide a description of the type of environmental and disposal liabilities identified.
5. Provide any other relevant information pertaining to this note.

**Note 13. Benefits Due and Payable****“Line Item Notes” Tab**

Enter the current- and prior-year amounts for each program under the agency’s responsibility.

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. Federal Old-Age and Survivors Insurance	X	X
2. Federal Hospital Insurance (Medicare Part A)	X	X
3. Grants to States for Medicaid	X	X
4. Federal Supplementary Medical Insurance (Medicare Part B)	X	X
5. Federal Disability Insurance	X	X
6. Supplemental security income	X	X
7. Railroad retirement	X	X
8. Unemployment insurance	X	X
9 – 11. (Agency enter description)	X	X
12. Other benefits due and payable	X	X

**Note 14. Insurance Programs – Insurance Programs Other Than Veterans Affairs****“Line Item Notes” Tab**

Enter the type and the current- and prior-year amounts for insurance.

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. Agency entered description	X	X
...		
7. Other insurance programs	X	X

**“Text Data” Tab**

1. Provide a description for the type of insurance programs identified in the “Line Item Notes” tab.
2. Provide any other relevant information pertaining to this note.

**Note 15. Other Liabilities****“Line Item Notes” Tab**

Enter the current- and prior-year data on the appropriate row. Lines 13-15 are available for agencies to enter items not listed.

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. Deferred revenue	X	X
2. Accrued wages and benefits	X	X
3. Gold certificates	X	X
4. Other debt	X	X

5. Exchange Stabilization Fund	X	X
6. Deposited funds and undeposited collections	X	X
7. Capital lease liability	X	X
8. Accrued grant liability	X	X
9. Federal aid highway grant accruals	X	X
10. Nuclear waste fund	X	X
11. D.C. pension liability	X	X
12. Custodial liability	X	X
13.-15. (Agency enter description)	X	X
16. Other liabilities	X	X

**“Text Data” Tab**

1. Provide a description and related amounts for balances that exceed \$2 billion on lines 13-15 and for the line items where amounts were entered.
2. Provide any other relevant information pertaining to this note.

**Note 16. Collections and Refunds of Federal Revenue****“Other Notes Info” Tab****Section A**

To be reported by the Department of the Treasury, the Department of Homeland Security, the Department of Labor, and the Department of Transportation.

Collections of Federal Revenue – Report the Federal revenues collected during the year. Identify this amount as it relates to the current year, the prior 3 years separately, and all other prior years combined for the categories in the following table:

Collections of Federal Revenue for the Fiscal Year Ended September 30, 2005					
		Tax Year To Which Collections Relate			
		2005			
		Federal			
		Revenue			
		Collections	2005	2004	2003
					Prior
					Years
1	Individual income and tax withholdings.....				
2	Corporation income taxes .....				
3	Unemployment taxes .....				
4	Excise taxes .....				
5	Estate and gift taxes .....				
6	Railroad retirement taxes.....				
7	Federal Reserve earnings.....				
8	Fines, penalties, interest, and other revenue.....				
9	Customs duties.....				
10	Subtotal.....				
11	Less: amounts collected for non-Federal entities .....				
12	Total.....				



**Section B**

To be reported by the Department of the Treasury, the Department of Homeland Security, the Department of Labor, and the Department of Transportation.

Collections of Federal Revenue – Report the Federal revenues collected during the year. Identify this amount as it relates to the current year, the prior 3 years separately, and all other prior years combined for the categories in the table below:

<b>Collections of Federal Revenue for the Fiscal Year Ended September 30, 2004</b>					
		<b>Tax Year To Which Collections Relate</b>			
	<b>2004 Federal Revenue Collections</b>	<b>2004</b>	<b>2003</b>	<b>2002</b>	<b>Prior Years</b>
(In billions of dollars)					
1 Individual income and tax withholdings.....					
2 Corporation income taxes .....					
3 Unemployment taxes .....					
4 Excise taxes .....					
5 Estate and gift taxes .....					
6 Railroad retirement taxes .....					
7 Federal Reserve earnings .....					
8 Fines, penalties, interest, and other revenue.....					
9 Customs duties.....					
10 Subtotal.....					
11 Less: amounts collected for non-Federal entities.....					
12 Total.....					

**Section C**

To be reported by the Department of the Treasury, the Department of Homeland Security, the Department of Labor, and the Department of Transportation.

Federal Tax Refunds Disbursed – Report the Federal tax refunds during the year. Identify this amount as it relates to the current year, the prior 3 years separately, and all other prior years combined for the categories in the table below:

<b>Federal Tax Refunds Disbursed for the Fiscal Year Ended September 30, 2005</b>					
		<b>Tax Year To Which Refunds Relate</b>			
	<b>2005 Refunds Disbursed</b>	<b>2005</b>	<b>2004</b>	<b>2003</b>	<b>Prior Years</b>
1 Individual income and tax withholdings .....					
2 Corporation income taxes .....					
3 Unemployment taxes .....					
4 Excise taxes .....					
5 Estate and gift taxes .....					
6 Railroad retirement taxes .....					
7 Federal Reserve earnings .....					
8 Fines, penalties, interest, and other revenue.....					
9 Customs duties.....					
10 Total.....					

**Section D**

To be reported by the Department of the Treasury, the Department of Homeland Security, the Department of Labor, and the Department of Transportation.

Federal Tax Refunds Disbursed – Report the Federal tax refunds during the year. Identify this amount as it relates to the current year, the prior 3 years separately, and all other prior years combined for the categories in the table below:

<b>Federal Tax Refunds Disbursed for the Fiscal Year Ended September 30, 2004</b>					
		<b>Tax Year To Which Refunds Relate</b>			
	<b>2004 Refunds Disbursed</b>	<b>2004</b>	<b>2003</b>	<b>2002</b>	<b>Prior Years</b>
1	Individual income and tax withholdings .....				
2	Corporation income taxes .....				
3	Unemployment taxes .....				
4	Excise taxes .....				
5	Estate and gift taxes .....				
6	Railroad retirement taxes .....				
7	Federal Reserve earnings .....				
8	Fines, penalties, interest, and other revenue.....				
9	Customs duties.....				
10	Total.....				

**Section E**

To be reported by the Department of the Treasury, the Department of Homeland Security, the Department of Labor, and the Department of Transportation.

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. Portion due from identified non-compliance assessments	X	X
2. Portion due from pre-assessment work in process	X	X

**Section F**

	<u>Fiscal 2005 (Low/High)</u>	<u>Fiscal 2004 (Low/High)</u>
1. Tax gap estimate	X	X

**“Text Data” Tab**

1. Disclose the basis of accounting related to collections and disbursements of Federal revenue.
2. Provide any other relevant information pertaining to this note.

**Note 17. Prior-Period Adjustments****“Other Notes Info” Tab****Section A**

Enter the prior-period adjustment amount that adjusted the current-year beginning net position and was a result of a change in accounting principles and correction of errors not restated.

	<u>Fiscal 2005</u>
Amounts that adjusted current-year beginning net position.	
1. Change in accounting principles	X
2. Correction of errors in prior period (not restated)	X

**“Text Data” Tab**

1. Describe the adjustments to the beginning net position that resulted from changes in accounting principles and all corrections of errors that were not restated.
2. List the line items that were restated and the amount they were restated by for all corrections of errors restated.
3. Describe the corrections of errors that were restated.
4. Provide any other relevant information pertaining to this note.

**Note 18. Contingencies**

Contingencies are uncertain losses that do not meet the requirement for liability recognition on the Balance Sheet. If the contingency is reasonably possible, then disclose the possible liability and the nature of the case. If the contingency is probable with a range of amounts, then the minimum amount in the range should be recognized and the range should be disclosed along with the nature of the case. If amounts do meet liability recognition, report them in the related liability account in the Balance Sheet. Contingencies that are accrued often require note disclosure so that the financial statements are not misleading; disclose the amount of probable losses along with the nature of the case. Amounts disclosed for litigation, claims, and assessments must be consistent with the agency's legal representation letter.

**“Other Notes Info” Tab****Section A—Insurance Contingencies**

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. Agency entered description	X	X
...		
5. Other insurance contingencies	X	X

**Section B—Insurance in Force**

Enter the type and amount of insurance in force.

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. Agency entered description	X	X
...		
5. Other insurance in force	X	X

**Section C—Civil Litigation, Claims, and Assessments (SFFAS 5, Par 35-42)**

Enter the amounts for fiscal 2005 and fiscal 2004 probable liabilities (P) and reasonably possible (RP) contingencies for the items listed below.

	Fiscal 2005			Fiscal 2004		
	Measured Amount (Accrued/ Estimated)	Estimated Range (Low/High)	Unable To Determine (Claim Amount)	Measured Amount (Accrued/ Estimated)	Estimated Range (Low/High)	Unable To Determine (Claim Amount)
1. Probable	X	X	X	X	X	X
2. Reasonably Possible	X	X	X	X	X	X

**Section D—Environmental Litigation, Claims, and Assessments (SFFAS 5, Par 35-42)**

Enter the amounts for fiscal 2005 and fiscal 2004 probable liabilities (P) and reasonably possible (RP) contingencies for the items listed below.

	Fiscal 2005			Fiscal 2004		
	Measured Amount (Accrued/ Estimated)	Estimated Range (Low/High)	Unable To Determine (Claim Amount)	Measured Amount (Accrued/ Estimated)	Estimated Range (Low/High)	Unable To Determine (Claim Amount)
1. Probable	X	X	X	X	X	X
2. Reasonably Possible	X	X	X	X	X	X

**Section E—Other Contingencies (SFFAS 5, Par 35-42)**

Enter the amount for the other contingencies.

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. Agency enter description	X	X
...		
5. Agency enter description	X	X

**“Text Data” Tab**

- Describe the risk insurance programs that are in force.
- Provide the nature of the insurance contingencies.
- Provide the nature of the litigation contingencies, including the range of loss for probable liabilities (SFFAS No. 5, Par. 39).
- Provide the nature of the litigation contingencies including the range of loss for reasonably possible contingencies (SFFAS No. 5, Par. 40-41).
- Provide the total claim amounts for cases assessed as “unable to determine” if significant. Also, provide a statement on whether this materiality affects the financial statements.
- Provide any other relevant information pertaining to this note.

**Note 19. Commitments**

Commitments are long-term contractual agreements entered into by the Federal Government, such as operating leases and undelivered orders, that become liabilities when required actions or conditions under the agreements have occurred.

**“Other Notes Info” Tab****Section A**

Enter the Federal and non-Federal amounts for capital leases and accumulated depreciation/amortization, by major asset category, for the current and prior years.

	Fiscal 2005		Fiscal 2004	
	<u>Federal</u>	<u>Non-Federal</u>	<u>Federal</u>	<u>Non-Federal</u>
1. Agency entered description	X	X	X	X
...				
6. Accumulated depreciation/amortization	X	X	X	X
7. Net assets under capital leases	X	X	X	X

**Section B**

Enter the Federal and non-Federal amounts of the future minimum lease payments, imputed interest, and executory costs including any profit for the current and prior years.

	Fiscal 2005		Fiscal 2004	
	<u>Federal</u>	<u>Non-Federal</u>	<u>Federal</u>	<u>Non-Federal</u>
1. Future minimum lease programs	X	X	X	X
2. Imputed interest	X	X	X	X
3. Executory costs including any profit	X	X	X	X
4. Total capital lease liability	X	X	X	X

**Section C**

Enter the Federal and non-Federal amounts of the future operating lease payments and the undelivered orders for the current and prior years.

	Fiscal 2005		Fiscal 2004	
	<u>Federal</u>	<u>Non-Federal</u>	<u>Federal</u>	<u>Non-Federal</u>
1. Operating leases	X	X	X	X
2. Undelivered orders	X	X	X	X

**Section D**

Enter the description of, and the Federal and non-Federal amounts of, other commitments not reported on this note already for the current and prior years.

	Fiscal 2005		Fiscal 2004	
	<u>Federal</u>	<u>Non-Federal</u>	<u>Federal</u>	<u>Non-Federal</u>
1. Agency entered description	X	X	X	X
...				
5. Agency entered description	X	X	X	X

**Section E**

Provide the following information in accordance with SFFAS No. 5, par. 106 and par. 114.

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. Current amount of risk assumed	X	X
2. Periodic changes	X	X

**“Text Data” Tab**

1. Provide the indicators of the range of uncertainty around insurance related estimates and sensitivity of the estimates to changes in major assumptions (SFFAS No. 5, par. 114).
2. Provide a statement if the estimate of possible liability cannot be made.
3. Describe the lessee's leasing arrangements including the basis on which contingent rental payments are determined, the existence and terms of renewal or purchase options, escalation clauses, and restrictions imposed by lease agreement.
4. Provide any other relevant information pertaining to this note.

**Note 20. Dedicated Collections****“Other Notes Info” Tab**

For the following funds, enter the information found in Sections A through G.

**Trust Funds**

1. Federal Old-Age and Survivors Insurance
2. Civil Service Retirement and Disability
3. Federal Hospital Insurance (Medicare Part A)
4. Military Retirement
5. Federal Disability Insurance
6. Unemployment
7. Federal Supplementary Medical Insurance (Medicare Part B)
8. DoD Medicare-Eligible Retiree Health Care Fund (MERHCF)
9. Highway Trust Fund
10. Railroad Retirement
11. National Railroad Retirement Investment Trust (NRRIT)
12. Airport and Airway
13. Hazardous Substance Superfund
14. Black Lung Disability
15. Land and Water Conservation Fund
16. Foreign Service Retirement Disability Fund
17. National Science Life Insurance Fund
- 18-20. (All other trust funds not separately identified above; agency enter description.)

**Section A**

Enter the fiscal 2005 amounts for the following items by the trust fund names identified in the list above.

Column Headings:

	<u>Fiscal 2005</u>
1. Investment in Federal debt securities – net of premiums and discounts	X
2. Fund balance with Treasury	X
3. Other Federal assets	X
4. Non-Federal assets	X
5. Total assets	X

**Section B**

Enter the fiscal 2004 amounts for the following items by the trust fund names identified in the list above.

Column Headings:

	<u>Fiscal 2004</u>
1. Investment in Federal debt securities – net of premiums and discounts	X
2. Fund balance with Treasury	X
3. Other Federal assets	X
4. Non-Federal assets	X
5. Total assets	X

**Section C**

Enter the fiscal 2005 amounts for the following items by the trust fund names identified in the list above.

Column Headings:

	<u>Fiscal 2005</u>
1. Liability due and payable to beneficiaries	X
2. Other liabilities	X
3. Total liabilities	X

**Section D**

Enter the fiscal 2004 amounts for the following items by the trust fund names identified in the list above.

Column Headings:

	<u>Fiscal 2004</u>
1. Liability due and payable to beneficiaries	X
2. Other liabilities	X
3. Total liabilities	X

**Section E**

Enter the fiscal 2005 amounts for the following items by the trust fund names identified in the list above.

Column Headings:

	<u>Fiscal 2005</u>
1. Beginning balance net position	X
2. Exchange revenue – Federal	X
3. Exchange revenue – with the public	X
4. Nonexchange revenue – Federal	X
5. Nonexchange revenue – with the public	X
6. Other financing sources	X
7. Other changes in fund balance	X
8. Program expenses	X
9. Other expenses	X
10. Ending net position	X

**Section F**

Enter the fiscal 2004 amounts for the following items by the trust fund names identified in the list above.

Column Headings:

	<u>Fiscal 2004</u>
1. Beginning balance net position	X
2. Exchange revenue – Federal	X
3. Exchange revenue – with the public	X
4. Nonexchange revenue – Federal	X
5. Nonexchange revenue – with the public	X
6. Other financing sources	X
7. Other changes in fund balance	X
8. Program expenses	X
9. Other expenses	X
10. Ending net position	X

**Section G**

Identify by trust fund any revenue, other financing sources, or costs attributable to the fund but not legally allowable as credits or charges to the fund.

Column Headings:

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. Revenues	X	X
2. Other financing sources	X	X
3. Costs	X	X

**“Text Data” Tab**

1. State the legal authority for the administrative entity of each fund to use the collections based on SFFAS No. 7, par. 85(a).
2. Provide any other relevant information pertaining to this note.

**Note 21. Indian Trust Funds****“Other Notes Info” Tab****Section A (To be reported only by the Department of the Interior)**

Report the receipts, disbursements, and trust fund balances as of the end of the fiscal year for the Indian Trust Funds Held for Indian Tribes and Other Special Trust Funds.

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. Receipts	X	X
2. Disbursements	X	X
3. Receipts in excess of disbursements	X	X
4. Trust fund balances, beginning of year	X	X
5. Trust fund balances, end of year	X	X

Report the receipts, disbursements, and trust fund balances as of the end of the fiscal year for the Indian Trust Funds Held for Individual Indian Monies Trust Funds.

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. Receipts	X	X
2. Disbursements	X	X
3. Receipts in excess of disbursements	X	X
4. Trust fund balances, beginning of year	X	X
5. Trust fund balances, end of year	X	X

**Section C (To be reported only by the Department of the Interior)**

Report the assets and liabilities as of the end of the fiscal year for the Indian Trust Funds Held for Indian Tribes and Other Special Trust Funds.

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. Cash and cash equivalents	X	X
2. Investments	X	X
3. Other assets	X	X
4. Total assets	X	X
5. Liabilities due and payable to beneficiaries	X	X
6. Other liabilities	X	X
7. Total liabilities	X	X



**Section D (To be reported only by the Department of the Interior)**

Report the assets and liabilities as of the end of the fiscal year for the Indian Trust Funds Held for Individual Indian Monies Trust Funds.

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. Cash and cash equivalents	X	X
2. Investments	X	X
3. Other assets	X	X
4. Total assets	X	X
5. Liabilities due and payable to beneficiaries	X	X
6. Other liabilities	X	X
7. Total liabilities	X	X

**Section E (To be reported only by the Department of the Interior)**

Identify for the Indian Trust Funds Held for Indian Tribes and Other Special Trust Funds changes in net position during the fiscal year as indicated below.

	<u>Fiscal 2005</u>
1. Beginning balance net position	X
2. Exchange revenue – Federal	X
3. Exchange revenue – with the public	X
4. Nonexchange revenue – Federal	X
5. Nonexchange revenue – with the public	X
6. Other financing sources	X
7. Other changes in fund balance	X
8. Program expenses	X
9. Other expenses	X
10. Ending net position	X

**Section F (To be reported only by the Department of the Interior)**

Identify for the Indian Trust Funds Held for Individual Indian Monies Trust Funds changes in net position during the fiscal year as indicated below.

	<u>Fiscal 2005</u>
1. Beginning balance net position	X
2. Exchange revenue – Federal	X
3. Exchange revenue – with the public	X
4. Nonexchange revenue – Federal	X
5. Nonexchange revenue – with the public	X
6. Other financing sources	X
7. Other changes in fund balance	X
8. Program expenses	X
9. Other expenses	X
10. Ending net position	X

**Section G (To be reported only by the Department of the Interior)**

Identify for the Indian Trust Funds Held for Indian Tribes and Other Special Trust Funds any revenue, other financing sources, or costs attributable to the fund but not legally allowable as credits or charges to the fund.

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. Revenues	X	X
2. Other financing sources	X	X
3. Costs	X	X

**Section H (To be reported only by the Department of the Interior)**

Identify for the Indian Trust Funds Held for Individual Indian Monies Trust Funds any revenue, other financing sources, or costs attributable to the fund but not legally allowable as credits or charges to the fund.

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. Revenues	X	X
2. Other financing sources	X	X
3. Costs	X	X

**“Text Data” Tab (To be completed only by the Department of the Interior)**

1. State the legal authority for the administrative entity of each fund to use the collections based on SFFAS No. 7, par. 85.
2. Provide the sources of revenue or other financing for the period and an explanation of the extent to which they are inflows or resources to the Government or the result of intragovernmental flows.
3. Provide the number of open Individual Indian Monies accounts that the Office of the Special Trustee maintains for the current and prior fiscal year.
4. Provide any other relevant information pertaining to this note.

## Financial Report (FR) Notes Instructions

### Overview of the FR Note Layout

The FR notes are directly linked to the amounts that have been reclassified and not necessarily to the footnotes in the agencies audited financial statements. Thus agencies will be required to enter a reference to their agency financial statement notes. This reference should be at the level of detail that would be necessary to crosswalk from the specific line items and other key information in the Notes Module to the notes in the agencies' financial statements.

The "Line Item Notes" tab ties the data back to an individual Closing Package line item. The "Other Notes Info" tab may have several sections for agencies to complete. A tab/section/line is inactive when it is not applicable to a footnote or to an agency. Each FR Note has four tabs:

- Tab 1 title "Line Item Notes" – The amount directly linked to a reclassified Balance Sheet line.
- Tab 2 title "Other Notes Info" – Numerical information related to the note.
- Tab 3 title "Text Data" – Textual information related to the note.
- Tab 4 title "Threshold" – Explanation for amounts greater than a defined amount.

### GFRS Data Entry Instructions

Complete each note by entering the required information in each tab and then marking each note "Complete." Do not enter zeros if the answer is not applicable. Mark the "No Data" box in each section of the "Line Item Notes," "Other Notes Info," and "Text Data" tabs, where the data is not applicable.

Enter the data as a positive number if the data represents the normal balance. The normal balance of each line and/or column is displayed in GFRS for tabs 2 and 3. The normal balance for tabs 2 and 3 is the same as the related Balance Sheet line identified in the header of the note.

Enter the reporting method, where instructed, for the few notes that are not tied to an identified reporting method. The reporting method for the majority of the notes is determined by the reporting method used in the agency audited financial statements in module GF002 in GFRS. For agencies that choose "Billion" as the reporting method, the figure should have at least one digit following the decimal point.

Answer the applicable threshold questions in the "Threshold" tab in free-form text. Agencies will be required to enter an explanation for any changes from the prior year's "Notes" data on the "Threshold" tab of the Notes module. An explanation also will be required for any changes between current- and prior-year amounts greater than a predetermined threshold amount.

Some notes contain hard-coded program or category names, while others allow or require the entry of program or category names. All of those notes do contain a line titled "All other." Please use the line titled "All other" when appropriate and please **do not** create an additional line titled "Other" or "All other."

### Notes

Below is a list of the notes contained in the FR (some notes may not apply):

Note 1	Federal Reserve Earnings and Subsequent Events
Note 2	Cash and Other Monetary Assets
Note 3	Accounts and Taxes Receivable
Note 4A	Direct Loans
Note 4B	Loan Guarantees
Note 5	Inventories and Related Property
Note 6	Property, Plant, and Equipment
Note 7	Securities and Investments

Note 8	Other Assets
Note 9	Accounts Payable
Note 10A	Federal Debt Securities Held by the Public
Note 10B	Treasury Securities Held by Government Trust Funds, Revolving Funds, and Special Funds:
Note 11	Federal Employee and Veteran Benefits Payable
Note 12	Environmental and Disposal Liabilities
Note 13	Benefits Due and Payable
Note 14	Insurance Programs
Note 15	Other Liabilities
Note 16	Collections and Refunds of Federal Revenue
Note 17	Prior-Period Adjustments
Note 18	Contingencies
Note 19	Commitments
Note 20	Dedicated Collections
Note 21	Indian Trust Funds

### Note Instructions

Below are the instructions for entering data into GFRS for each FR note.

### Note 1. Federal Reserve Earnings and Subsequent Events

#### “Other Notes Info” Tab—To be completed only by Treasury:

##### Section A—Federal Reserve Earnings and Subsequent Events

Line 1—*Enter the amount of Treasury securities including securities held by the Federal Reserve Bank (FRB) for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

Line 2—*Enter the amount of FRB earnings on Treasury securities that exceeds the statutory amount for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

#### “Text Data” Tab

Line 1—*Describe any significant events that occurred after the agency audited financial statements were issued.*

Line 2—*Explain the nature of any departures from GAAP and the impact on the amounts and disclosures in the agency’s financial statements.*

Line 3—*Provide any other relevant information pertaining to this note.*

### Note 2. Cash and Other Monetary Assets

#### “Line Item Notes” Tab

Line 1—*(To be completed only by Treasury) Enter the amount of operating cash for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

Line 2—*Enter the amount of other cash that is not restricted for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column. Note: cash that is not restricted represents amounts of cash that an entity holds (entity cash) for which it has the authority to spend.*

Line 3—*Enter the amount of other cash that is restricted for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column. Note: Restricted cash represents amounts of cash that an entity holds and does not have authority to spend.*

Line 4—*Enter the amount of international monetary assets for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

Line 5—*(To be completed only by Treasury)* Enter the amount of gold for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 6—Enter the amount of domestic monetary assets for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

**“Other Notes Info” Tab (To be completed only by Treasury)**

**Section A—Other Related Information**

Line 1—Enter the amount of the available balance of the IMF Letter of Credit for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 2—Enter the amount of the reserve position in the IMF for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 3—Enter the amount of SDR holdings in the Exchange Stabilization Fund for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 4—Enter the amount of the SDR certificates outstanding with the FRB for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 5—Enter the amount of the interest bearing liability to the IMF for SDR allocations for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 6—Enter the amount of the market value of 1 fine troy ounce of gold for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 7—Enter the amount of gold certificates for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

**Section B—Gold**

Line 1—Enter the number of fine troy ounces of gold for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 2—Enter the statutory price of 1 fine troy ounce of gold for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

**“Text Data” Tab**

Line 1—Describe the nature of the amounts reported on the “Line Item Notes” tab, line 2, “Other cash—not restricted.” Include any relevant amounts.

Line 2—Describe the nature of the amounts reported on the “Line Item Notes” tab, line 3, “Other cash – restricted.” Include any relevant amounts.

Line 3—Provide any other relevant information pertaining to this note.

**Note 3. Accounts and Taxes Receivable**

**“Line Item Notes” Tab**

Line 1—Enter the amount of gross accounts receivables for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 2—Enter the amount of interest receivable related to accounts receivables (line 1) for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 3—Enter the amount of receivables for penalties, fines, and administrative fees related to accounts receivables for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 4—Enter the amount of the allowance for loss on accounts receivables for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 5—Enter the amount of the allowance for loss on interest receivable related to accounts receivables for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 6—Enter the amount of the allowance for loss on penalties, fines, and administrative fees receivable related to accounts receivables for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 7—**(To be completed only by Treasury, Labor, and Homeland Security)** Enter the amount of the gross taxes receivable for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 8—**(To be completed only by Treasury, Labor, and Homeland Security)** Enter the amount of the allowance for loss on taxes receivable for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

#### **“Other Notes Info” Tab**

##### **Section A—Taxes (To be completed only by Treasury, Labor, and Homeland Security)**

Line 1—Enter the amount of interest on uncollectible accounts related to accounts receivable (SSFAS No. 1, par 55) for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

#### **“Text Data” Tab**

Line 1—Describe the method(s) used to calculate the allowances on accounts receivable.

Line 2—**(To be completed only by Treasury, Labor, and Homeland Security)** Describe the method(s) used to calculate the allowance on taxes receivable.

Line 3—**(To be completed only by Treasury, Labor, and Homeland Security)** Provide the disclosures relating to factors affecting collectibility and timing of taxes receivable and the amount involved as required in SSFAS No. 7, par 65.1.

Line 4—Provide any other relevant information pertaining to this note.

#### **Note 4A. Direct Loans**

##### **Loans Receivable:**

#### **“Line Item Notes” Tab**

Enter the names of the major loan programs. For each program enter the following information:

Column 1—Enter the current-year face value of loans outstanding (loans/defaulted guaranteed loans receivable gross).

Column 2—Enter the current-year long-term cost of loans (including foreclosed property, interest, penalties, and allowance).

Column 3—Current-year net loans receivable. This is a calculated amount and is the total of columns 1 and 2.

Column 4—*Enter the prior-year face value of loans outstanding (loans/defaulted guaranteed loans receivable gross).*

Column 5—*Enter the prior-year long-term cost of loans (including foreclosed property, interest, penalties, and allowance).*

Column 6—Prior-year net loans receivable. This is a calculated amount and is the total of columns 4 and 5.

#### **“Other Notes Info” Tab**

##### **Section A—Direct Loans Disbursed and Subsidy Expense**

Enter the amounts for each direct loan program identified in the “Line Item Notes” tab as follows:

Column 1—*Enter the amount of current-year loans disbursed.*

Column 2—*Enter the amount of current-year subsidy expense.*

Column 3—*Enter the amount of prior-year loans disbursed.*

Column 4—*Enter the amount of prior-year subsidy expense.*

##### **Section B—Reconciliation Schedule for Subsidy Cost Allowance Balance (Direct Loans)**

Line 1—*Enter the amount for the beginning balance of the subsidy cost allowance for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

Line 2—*Enter the amount of interest rate differential costs for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

Line 3—*Enter the amount of default costs (net of operations) for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

Line 4—*Enter the amount of fees and other collections for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

Line 5—*Enter the amount of other subsidy costs for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

Line 6—Total of the above subsidy expense components. This is a calculated amount and is the total of lines 2-5.

Line 7—*Enter the amount of loan modifications for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

Line 8—*Enter the amount of fees received for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

Line 9—*Enter the amount of foreclosed property acquired for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

Line 10—*Enter the amount of loans written off for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

Line 11—*Enter the amount of subsidy allowance amortization for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

Line 12—*Enter the amount of other adjustments for the subsidy cost allowance for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

Line 13—Ending balance of the subsidy cost allowance before reestimates. This is a calculated amount and is the total of lines 1, 6, and 7 -12.

Line 14—*Enter the amount of the interest rate reestimate for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

Line 15—*Enter the amount of the technical/default reestimate for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

Line 16—Total amount of the above reestimate components. This is a calculated amount and is the sum of lines 14 and 15.

Line 17—Ending balance of the subsidy cost. This is a calculated amount and is the total of lines 13 and 16.

### **Section C—Subsidy Rates for Direct Loans**

Enter the subsidy rates (percentage) for each direct loan program on each direct loan as follows:

Column 1—*Enter the subsidy rate for interest rate differential for the current year.*

Column 2—*Enter the subsidy rate for defaults for the current year.*

Column 3—*Enter the subsidy rate for fees and other collections for the current year.*

Column 4—*Enter the subsidy rate for other costs for the current year.*

Column 5—Current year subsidy rate total. This is a calculated amount and is the sum of all the current year subsidy rates (columns 1-4).

Column 6—*Enter the subsidy rate for interest rate differential for the prior year.*

Column 7—*Enter the subsidy rate for defaults for the prior year.*

Column 8—*Enter the subsidy rate for fees and other collections for the prior year.*

Column 9—*Enter the subsidy rate for other costs for the prior year.*

Column 10—Prior year subsidy rate total. This is a calculated amount and is the sum of all the prior-year subsidy rates (columns 6-9).

Column 11—*Enter the subsidy rate for loan modifications for the current year.*

Column 12—*Enter the subsidy rate for loan modifications for the prior year.*

### **Section D—Foreclosed Assets – Number of units (SFFAS No. 3, par. 91)**

Please note that the numbers reported on lines 1-3 represent the combined total(s) of all programs related to foreclosed assets.

Line 1—*Enter the number of properties in the foreclosure process for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

Line 2—*Enter the number of properties held for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

Line 3—*Enter the average holding period for properties held for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*



**Section E—Foreclosed Assets – Balances (SFFAS No. 3, par. 91)**

Please note that the numbers reported on lines 1 and 2 represent the combined totals of all programs related to foreclosed assets:

Line 1—*Enter the balances for property held pre-1992 for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

Line 2—*Enter the balances for property held post-1991 for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

**“Text Data” Tab**

Line 1—*Provide the program name and basis for recognizing gains or losses on loan modifications.*

Line 2—*Provide the program name and nature of loan modifications.*

Line 3—*Describe the restrictions on the use/disposal for foreclosed property.*

Line 4—*Describe the valuations basis for foreclosed property.*

Line 5—*Disclose any changes from the prior-year’s accounting method for foreclosed property.*

Line 6—*Provide an analysis that explains the underlying causes for significant fluctuations in subsidy rates (SFFAS No. 18, par. 11).*

Line 7—*Provide explanation of events and changes in economic conditions, other risk factors, legislation, credit policies, and subsidy estimation methodologies and assumptions for significant and measurable effects on subsidy rates, subsidy expenses, and subsidy reestimates (SFFAS No. 18, par 11).*

Line 8—*Provide an explanation for changes in legislation or credit policies; include related to changes in borrowers’ eligibility, the levels of fees or interest rates charged to borrowers, the maturity terms of loans, and the percentage of a private loan that is guaranteed (SFFAS No. 18, par 11).*

Line 9—*Provide a disclosure that includes events and changes at the reporting date that have occurred and are more likely than not to have a significant impact for changes for which the effects are not measurable at the reporting date (SFFAS No. 18, par 11).*

Line 10—*Provide any other relevant information pertaining to this note.*

**Note 4B. Loan Guarantees****Programs:****“Line Item Notes” Tab**

Enter the names of the major loan guarantee programs. For each program, enter the following information:

Column 1—*Enter the amount of the loan guarantee liability for the current year.*

Column 2—*Enter the amount of the loan guarantee liability for the prior year.*

**“Other Notes Info” Tab****Section A—Other Related Information**

Enter the amounts for each guaranteed loan program identified in the “Line Item Notes” tab as follows:

Column 1—*Enter the current-year face value of loans outstanding.*

Column 2—*Enter the amount guaranteed by the Government for the current year.*

Column 3—*Enter the amount of loans disbursed for the current year.*

Column 4—*Enter the amount of the subsidy expense for the current year.*

Column 5—*Enter the prior-year face value of loans outstanding.*

Column 6—*Enter the amount guaranteed by the Government for the prior year.*

Column 7—*Enter the amount of loans disbursed for the prior year.*

Column 8—*Enter the amount of the subsidy expense for the prior year.*

**Section B—Schedule for Reconciling Loan Guarantee Liability Balances**

Line 1—*Enter the amount for the beginning balance of the loan guarantee liability for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

Line 2—*Enter the amount of interest supplement for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

Line 3—*Enter the amount of default costs (net of recoveries) for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

Line 4—*Enter the amount of fees and other collections for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

Line 5—*Enter the amount of other subsidy costs for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

Line 6—Total of the above subsidy expense components. This is a calculated amount and is the sum of lines 2-5.

Line 7—*Enter the amount of loan guarantee modifications for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

Line 8—*Enter the amount of fees received for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

Line 9—*Enter the amount of interest supplements paid for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

Line 10—*Enter the amount of foreclosed property and loans acquired for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

Line 11—*Enter the amount of claim payments to lenders for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

Line 12—Enter the amount of interest accumulation on the liability balance for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 13—Enter the amount of other adjustments for the loan guarantee liability for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 14—Ending balance of the loan guarantee. This is a calculated amount and is the sum of lines 1, 6, and 7-13.

Line 15—Enter the amount of the interest rate reestimate for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 16—Enter the amount of technical/default reestimate for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 17—Total of the above reestimate components. This is a calculated amount and is the sum of lines 15 and 16.

Line 18—Ending balance of the loan guarantee liability. This is a calculated amount and is the sum of lines 14 and 17.

### **Section C—Subsidy Rates for Loan Guarantees**

Enter the subsidy rates (percentage) for each loan guarantee program on each loan guarantee as follows.

Column 1—Enter the subsidy rate for interest supplements for the current year.

Column 2—Enter the subsidy rate for defaults for the current year.

Column 3—Enter the subsidy rate for fees and other collections for the current year.

Column 4—Enter the subsidy rate for other costs for the current year.

Column 5—Current year subsidy rate total. This is a calculated amount and is the sum of all the current year subsidy rates (columns 1-4).

Column 6—Enter the subsidy rate for interest supplements for the prior year.

Column 7—Enter the subsidy rate for defaults for the prior year.

Column 8—Enter the subsidy rate for fees and other collections for the prior year.

Column 9—Enter the subsidy rate for other costs for the prior year.

Column 10—Prior year subsidy rate total. This is a calculated amount and is the sum of all the prior year subsidy rates (columns 6-9).

### **“Text Data” Tab**

Line 1—Provide an analysis that explains the underlying causes for significant fluctuations in subsidy rates (SFFAS No. 18, par. 11).

Line 2—Provide an explanation of events and changes in economic conditions, other risk factors, legislation, credit policies, and subsidy estimation methodologies and assumptions for significant and measurable effects on subsidy rates, subsidy expenses, and subsidy reestimates (SFFAS No. 18, par 11).

Line 3—Provide an explanation for changes in legislation or credit policies; include, for example, changes in borrowers' eligibility, the levels of fees or interest rates charged to borrowers, the maturity terms of loans, and the percentage of a private loan that is guaranteed (SFFAS No. 18, par 11).

Line 4—*Provide disclosure that includes events and changes at the reporting date that have occurred and are more likely than not to have a significant impact for changes for which the effects are not measurable at the reporting date (SFFAS No. 18, par 11).*

Line 5—*Provide any other relevant information pertaining to this note.*

#### **Note 5. Inventories and Related Property**

##### **“Line Item Notes” Tab**

Line 1—*Enter the beginning balance of inventory for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

Line 2—*Enter prior-period adjustments to inventory (not restated) for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

Line 3—Adjusted beginning balance – Inventory. This is a calculated amount and is the sum of lines 1 and 2.

Line 4—*Enter the amount of capitalized acquisitions from the public for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

Line 5—*Enter the amount of capitalized acquisitions from Government agencies for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

Line 6—*Enter the amount of inventory sold or used for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

Line 7—*Enter the amount of the total allowance for inventories and related property for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

Line 8—Ending balance of Inventory. This is a calculated amount and is the sum of lines 3-7.

The ending balance for fiscal 2004 must equal the beginning balance for fiscal 2005.

##### **“Other Notes Info” Tab**

##### **Section A—Inventory Yearend Balances by Category Type**

Line 1—*Enter the amount of inventory purchased for sale for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

Line 2—*Enter the amount of inventory held in reserve for future sale to the public for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

Line 3—*Enter the amount of inventory and operating materials and supply items held for repair for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

Line 4—*Enter the amount of inventory—excess, obsolete, and unserviceable for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

Line 5—*Enter the amount of operating materials and supplies held for use for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

Line 6—*Enter the amount of operating materials and supplies held in reserve for future use for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

Line 7—Enter the amount of operating materials and supplies—excess, obsolete, and unserviceable (property that exceeds the amount expected to be used in normal operations) for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 8—Enter the amount of stockpile materials (strategic and critical materials held due to statutory requirements for use in national defense, conservation, or national emergencies) for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 9—Enter the amount of stockpile materials held for sale for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 10—Enter the amount of forfeited property for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column. Forfeited property is property acquired through forfeiture proceedings; property acquired by the Government to satisfy a tax liability, and unclaimed and abandoned merchandise.

Line 11—Enter the amount of other related property for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column. Other related property includes: 1) commodities - items of commerce or trade that have an exchange value used to stabilize or support market prices; 2) seized monetary instruments - only those monetary instruments that are awaiting judgment to determine ownership; 3) forfeited property - monetary instruments, intangible property, real property, and tangible personal property acquired through forfeiture proceedings; and 4) any other property not classified in items 1-3.

Line 12—Enter the amount of the total allowance for inventories and related property for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 13—Total inventories and related property, net. This is a calculated amount and is the total of lines 1-11. This total must equal the ending balance as reported in the “Line Item Notes” tab.

#### **Section B—Capitalized Acquisitions From Government Agencies, by Trading Partner:**

Line 1—Enter the amount of capitalized assets acquired from the General Services Administration (4700) for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 2—Enter the amount of capitalized assets acquired from the Department of Defense (DE00) for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 3—Enter the amount of capitalized assets acquired from the Department of the Interior (I400) for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 4—Enter the amount of capitalized assets acquired from the Department of Justice (J500) for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 5—Enter the amount of capitalized assets acquired from the National Aeronautics and Space Administration (8000) for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 6—Enter the amount of capitalized assets acquired from all other departments for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 7—Total capitalized assets from Federal agencies. This is a calculated amount and is the total of lines 1—6. This total must equal the amount reported for capitalized assets from Federal agencies in the “Line Item Notes” tab.

#### **Section C—Inventory – Other Information**

Line 1—Enter the amount of the difference between stockpile material carrying amount and its estimated selling price for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 2—Enter the amount of the difference between excess, obsolete, or unserviceable material carrying amount and its estimated selling price for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 3—Enter the amount of the inventory revalued by holding gains and losses for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

#### **Section D—Seized Property – Analysis of Change in Dollar Value**

Use this section to enter the dollar value of seized property. Enter the major types of seized property on lines 1-4 (if needed) and if necessary use line 5 for all other types. For each line used, enter the information in the following columns:

Column 1—Enter the beginning balance of seized property for fiscal 2005.

Column 2—Enter the amount of seized property added during the year for fiscal 2005.

Column 3—Enter the amount of seized property disposed of during the year for fiscal 2005.

Column 4—Ending balance of seized property for fiscal 2005. This is a calculated amount and is the sum of columns 1-3.

Column 5—Enter the beginning balance of seized property for fiscal 2004.

Column 6—Enter the amount of seized property added during the year for fiscal 2004.

Column 7—Enter the amount of seized property disposed of during the year for fiscal 2004.

Column 8—Ending balance of seized property for fiscal 2004. This is a calculated amount and is the sum of columns 5-7.

#### **Section E—Seized Property – Analysis of Change in the Number of Items**

Use this section to enter the number of units of seized property. Enter the major types of seized property on lines 1-4 (if needed) and if necessary use line 5 for all other types. For each line used, enter the information in the following columns:

Column 1—Enter the beginning balance of seized property for fiscal 2005.

Column 2—Enter the amount of seized property added during the year for fiscal 2005.

Column 3—Enter the amount of seized property disposed of during the year for fiscal 2005.

Column 4—Ending balance of seized property for fiscal 2005. This is a calculated amount and is the sum of columns 1-3.

Column 5—Enter the beginning balance of seized property for fiscal 2004.

Column 6—Enter the amount of seized property added during the year for fiscal 2004.

Column 7—Enter the amount of seized property disposed of during the year for fiscal 2004.

Column 8—Ending balance of seized property for fiscal 2004. This is a calculated amount and is the sum of columns 5-7.

**Section F—Forfeited Property – Analysis of change in dollar value**

Use this section to enter the dollar value of forfeited property. Enter the major types of forfeited property on lines 1-4 (if needed) and if necessary use line 5 for all other types. For each line used, enter the information in the following columns:

Column 1—*Enter the beginning balance of forfeited property for fiscal 2005.*

Column 2—*Enter the amount of forfeited property added during the year for fiscal 2005.*

Column 3—*Enter the amount of forfeited property disposed of during the year for fiscal 2005.*

Column 4—Ending balance of forfeited property for fiscal 2005. This is a calculated amount and is the sum of columns 1-3.

Column 5—*Enter the beginning balance of forfeited property for fiscal 2004.*

Column 6—*Enter the amount of forfeited property added during the year for fiscal 2004.*

Column 7—*Enter the amount of forfeited property disposed of during the year for fiscal 2004.*

Column 8—Ending balance of forfeited property for fiscal 2004. This is a calculated amount and is the sum of columns 5-7.

**Section G—Forfeited Property – Analysis of Change in the Number of Items**

Use this section to enter the number of units of forfeited property. Enter the major types of forfeited property on lines 1-4 (if needed) and if necessary use line 5 for all other types. For each line used, enter the information in the following columns:

Column 1—*Enter the beginning balance of forfeited property for fiscal 2005.*

Column 2—*Enter the amount of forfeited property added during the year for fiscal 2005.*

Column 3—*Enter the amount of forfeited property disposed of during the year for fiscal 2005.*

Column 4—Ending balance of forfeited property for fiscal 2005. This is a calculated amount and is the sum of columns 1-3.

Column 5—*Enter the beginning balance of forfeited property for fiscal 2004.*

Column 6—*Enter the amount of forfeited property added during the year for fiscal 2004.*

Column 7—*Enter the amount of forfeited property disposed of during the year for fiscal 2004.*

Column 8—Ending balance of forfeited property for fiscal 2004. This is a calculated amount and is the sum of columns 5-7.

**Section H—Goods Held Under Price Support and Stabilization Programs – Analysis of Change in Dollar Value**

Line 1—*Enter the beginning balance of goods held under price support and stabilization programs for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

Line 2—*Enter the amount of goods held under price support and stabilization programs acquired during the year for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

Line 3—Enter the amount of goods held under price support and stabilization programs disposed of during the year for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 4—Ending balance of goods held under price support and stabilization programs. This is a calculated amount and is the sum of lines 1-3.

#### **Section I—Goods Held Under Price Support and Stabilization Programs – Analysis of Change in Volume**

Line 1—Enter the beginning balance of the number of goods held under price support and stabilization programs for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column. This is a number and not a dollar amount.

Line 2—Enter the number of goods held under price support and stabilization programs acquired during the year for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 3—Enter the number of goods held under price support and stabilization programs disposed of during the year for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 4—Ending balance of the number of goods held under price support and stabilization programs. This is a calculated amount and is the sum of lines 1-3.

#### **Section J—Goods Held Under Price Support and Stabilization Programs – Other Information**

Enter the following information as it relates to goods held under price support and stabilization programs (SFFAS No. 3, par. 109).

Line 1—Enter the estimate to be donated or transferred during the coming period for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 2—Enter the dollar value of goods received as a result of surrender of collateral related to nonrecourse loans outstanding for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 3—Enter the dollar value of purchase commitments for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 4—Enter the dollar value of contingent loss if it is at least reasonably possible for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

#### **Section K—Goods Held Under Price Support and Stabilization Programs – Volume**

Line 1—Enter the volume of purchase agreement commitments for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column (SFFAS No. 3, par. 109).

#### **Section L—Forfeited Property by Type**

Line 1—Enter the estimates of value to be distributed to other Federal agencies or State and local governments for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column (SFFAS No. 3, par. 78).

#### **“Text Data” Tab**

Enter the following information as it relates to inventory by each category (SFFAS No. 3).

Line 1—Method used to calculate allowance.

Line 2—Restrictions on inventory.



Line 3—Changes from the prior-year’s accounting method, if any.

Line 4—Basis for valuation.

Line 5—Decision criteria for categorizing inventory.

Line 6—Changes in criteria for categorizing inventory.

*Enter the following information as it relates to seized property (SSFAS No. 3, par. 66).*

Line 7—What constitutes a seizure?

Line 8—General description of seized property.

Line 9—Method of disposal.

Line 10—Liens or other claims against property.

*Enter the following information as it relates to forfeited property by type.*

Line 11—Method of disposition.

Line 12—Restrictions on the use, disposal, or sale.

*Enter the following information as it relates to goods held under price support and stabilization programs (SFFAS No. 3, par. 109).*

Line 13—Basis for valuing commodities including method and cost flow assumption.

Line 14—Changes from the prior-year’s accounting method, if any.

Line 15—Restrictions on use, disposal, or sale.

*Provide any other relevant information pertaining to this note.*

Line 16—Other relevant information.

#### **Note 6. Property, Plant, and Equipment**

The ending balance for fiscal 2004 must equal the beginning balance for fiscal 2005.

#### **“Line Item Notes” Tab**

Line 1—PP&E – balance beginning of year

Column 1—*Enter the amount of the beginning balance of PP&E for fiscal 2005.*

Column 2—*Enter the amount of the beginning balance of the accumulated depreciation/amortization for fiscal 2005.*

Column 3—Automatically calculated based on information in column 1 and column 2.

Column 4—*Enter the amount of the beginning balance of PP&E for fiscal 2004.*

Column 5—*Enter the amount of the beginning balance of the accumulated depreciation/amortization for fiscal 2004.*

Column 6—Automatically calculated based on information in column 4 and column 5.

Line 2—Prior-period adjustment (not restated)

Column 1—*Enter the increase or decrease to PP&E due to prior-period adjustment (not restated) for fiscal 2005.*

Column 2—*Enter the increase or decrease to accumulated depreciation/amortization related to the prior-period adjustment (not restated) for fiscal 2005.*

Column 3—Automatically calculated based on information in column 1 and column 2.

Column 4—*Enter the increase or decrease to PP&E due to prior-period adjustment (not restated) for fiscal 2004.*

Column 5—*Enter the increase or decrease to accumulated depreciation/amortization related to the prior-period adjustment (not restated) for fiscal 2004.*

Column 6—Automatically calculated based on information in column 3 and column 4.

Line 3—Adjusted beginning balance

Column 1—Automatically calculated based on information provided in line 1 and line 2 for fiscal 2005.

Column 2—Automatically calculated based on information provided in line 1 and line 2 for fiscal 2005.

Column 3—Automatically calculated for fiscal 2005.

Column 4—Automatically calculated based on information provided in line 1 and line 2 for fiscal 2004.

Column 5—Automatically calculated based on information provided in line 1 and line 2 for fiscal 2004.

Column 6—Automatically calculated for fiscal 2004.

Line 4—Capitalized acquisitions from the public

Column 1—*Enter purchase and other additions from the public for fiscal 2005.*

Column 2—Intentionally left blank.

Column 3—Automatically calculated based on information in column 1.

Column 4—*Enter purchase and other additions from the public for fiscal 2004.*

Column 5—Intentionally left blank.

Column 6—Automatically calculated based on information in column 4.

Line 5—Capitalized acquisitions from Government agencies

Column 1—*Enter the total purchases and other additions from other Government agencies for fiscal 2005.*

Column 2—*Enter the amount of accumulated depreciation/amortization related to capitalized acquisitions from Government agencies for fiscal 2005 if the gross amount is reported in column 1.*

Column 3—Automatically calculated based on information in column 1 and column 2.

Column 4—*Enter the total purchases and other additions from other Government agencies for fiscal 2004.*

Column 5—*Enter the amount of accumulated depreciation/amortization related to capitalized acquisitions from Government agencies for fiscal 2004 if the gross amount is reported in column 4.*

Column 6—Automatically calculated based on information in column 4 and column 5.

Line 6—Deletions from the Balance Sheet

Column 1—*Enter the amount of all items removed from PP&E for fiscal 2005.*

Column 2—*Enter the amount of accumulated depreciation/amortization related to all items removed from PP&E for fiscal 2005.*

Column 3—Automatically calculated based on information in column 1 and column 2.

Column 4—*Enter the amount of all items removed from PP&E for fiscal 2004.*

Column 5—*Enter the amount of accumulated depreciation/amortization related to all items removed from PP&E for fiscal 2004.*

Column 6—Automatically calculated based on information in column 4 and column 5.

Line 7—Revaluations

Column 1—*Enter the amount of the revaluations (not included in lines 2, 6, and 8), purchases, and other additions from other Government agencies for fiscal 2005.*

Column 2—Intentionally left blank.

Column 3—Automatically calculated based on information in column 1.

Column 4—*Enter the amount of the revaluations (not included in lines 2, 6, and 8), purchases, and other additions from other Government agencies for fiscal 2004.*

Column 5—Intentionally left blank.

Column 6—Automatically calculated based on information in column 4.

Line 8—Stewardship reclassification

Column 1—*Enter the amount of PP&E that has been removed from the Balance Sheet and reclassified as heritage assets, Federal mission assets, or stewardship land for fiscal 2005.*

Column 2—*Enter the amount of accumulated depreciation/amortization related to the amount of PP&E that has been removed from the Balance Sheet and reclassified as heritage assets, Federal mission assets, or stewardship land for fiscal 2005.*

Column 3—Automatically calculated based on information in column 1 and column 2.

Column 4—*Enter the amount of PP&E that has been removed from the Balance Sheet and reclassified as heritage assets, Federal mission assets, or stewardship land for fiscal 2004.*

Column 5—*Enter the amount of accumulated depreciation/amortization related to the amount of PP&E that has been removed from the Balance Sheet and reclassified as heritage assets, Federal mission assets, or stewardship land for fiscal 2004.*

Column 6—Automatically calculated based on information in column 4 and column 5.

Line 9—Depreciation/amortization

Column 1—Intentionally left blank.

Column 2—*Enter the amount of accumulated depreciation/amortization for current-year expenses.*

Column 3—Automatically calculated based on information in column 2.

Column 4—Intentionally left blank.

Column 5—*Enter the amount of accumulated depreciation/amortization for prior-year expenses.*

Column 6—Automatically calculated based on information in column 5.

Line 10—PP&E balance end of year

Column 1—Automatically calculated based on information provided for fiscal 2005.

Column 2—Automatically calculated based on information provided for fiscal 2005.

Column 3—Automatically calculated for fiscal 2005.

Column 4—Automatically calculated based on information provided for fiscal 2004.

Column 5—Automatically calculated based on information provided for fiscal 2004.

Column 6—Automatically calculated for fiscal 2004

#### **“Other Notes Info” Tab**

##### **Section A—Cost of Property, Plant, and Equipment for Each Category**

Line 1—*Enter the gross cost of buildings, structures, and facilities, including improvements to land, for fiscal 2005 in the first column and the cost for fiscal 2004 in the second column.*

Line 2—*Enter the gross cost of furniture, fixtures, and equipment for fiscal 2005 in the first column and the cost for fiscal 2004 in the second column.*

Line 3—*Enter the gross cost of construction in progress for fiscal 2005 in the first column and the cost for fiscal 2004 in the second column.*

Line 4—*Enter the gross cost of land for fiscal 2005 in the first column and the cost for fiscal 2004 in the second column.*

Line 5—*Enter the gross cost of automated data processing software for fiscal 2005 in the first column and the cost for fiscal 2004 in the second column.*

Line 6—*Enter the gross cost of assets under capital lease for fiscal 2005 in the first column and the cost for fiscal 2004 in the second column.*

Line 7—Enter the gross cost of leasehold improvements for fiscal 2005 in the first column and the cost for fiscal 2004 in the second column.

Line 8—Enter the gross cost of other property, plant, and equipment for fiscal 2005 in the first column and the cost for fiscal 2004 in the second column.

Line 9—Total property, plant, and equipment. This is a calculated amount and is the total of lines 1-8. This total must equal the ending PP&E balances reported in the “Line Item Notes” tab.

#### **Section B—Accumulated Depreciation/Amortization for Each Category**

Line 1—Enter the amount of accumulated depreciation/amortization related to buildings, structures, and facilities, including improvements to land, for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 2—Enter the amount of accumulated depreciation/amortization related to furniture, fixtures, and equipment for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 3—Enter the amount of accumulated depreciation/amortization related to automated data processing software for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 4—Enter the amount of accumulated depreciation/amortization related to assets under capital lease for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 5—Enter the amount of accumulated depreciation/amortization related to leasehold improvements for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 6—Enter the amount of accumulated depreciation/amortization related to other property, plant, and equipment for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 7—Total accumulated depreciation/amortization. This is a calculated amount and is the total of lines 1—6. This total must equal the total accumulated depreciation/amortization amounts reported in the “Line Item Notes” tab.

#### **Section C—Capitalized Acquisitions by Trading Partner**

Please note that this section breaks down the amount reported on line 5 in the “Line Item Notes” tab by trading partner.

Line 1—Enter the amount of capitalized assets acquired from the General Services Administration (4700) for fiscal 2005 in the first column and the amount for fiscal 2004 in second column.

Line 2—Enter the amount of capitalized assets acquired from the Department of Defense (DE00) for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 3—Enter the amount of capitalized assets acquired from the Department of the Interior (1400) for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 4—Enter the amount of capitalized assets acquired from the Department of Justice (1500) for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 5—Enter the amount of capitalized assets acquired from the National Aeronautics and Space Administration (8000) for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 6—Enter the amount of capitalized assets acquired from all other departments for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 7—Total capitalized assets acquired from Federal agencies. This is a calculated amount and is the total of lines 1-6. This total must equal the amount reported for capitalized assets in the “Line Item Notes” tab.

**Section D—Estimated Useful Life**

Enter the current-year (fiscal 2005) and prior-year (fiscal 2004) estimated useful life for each category of property, plant, and equipment (SFFAS No. 6, par. 45).

For lines 1-8, enter the following:

Column 1—*Enter the low end of the useful life range for fiscal 2005.*

Column 2—*Enter the high end of the useful life range for fiscal 2005.*

Column 3—*Enter the low end of the useful life range for fiscal 2004.*

Column 4—*Enter the high end of the useful life range for fiscal 2004.*

If the useful life is not a range, enter the information in columns 2 and 4 only.

**Section E—Capitalization Threshold**

Enter the current-year (fiscal 2005) and prior-year (fiscal 2004) Capitalization Threshold for each category of property, plant, and equipment (SFFAS No. 6, par. 45).

For lines 1-8, enter the following:

Column 1—*Enter the low end of the capitalization threshold for fiscal 2005.*

Column 2—*Enter the high end of the capitalization threshold for fiscal 2005.*

Column 3—*Enter the low end of the capitalization threshold for fiscal 2004.*

Column 4—*Enter the high end of the capitalization threshold for fiscal 2004.*

If the capitalization threshold is not a range, enter the information in columns 2 and 4 only.

**“Text Data” Tab**

Line 1—*Enter the method of amortization and depreciation for each major class of property, plant, and equipment (SFFAS No. 6, par. 45).*

Line 2—*Explain any changes from the prior-year’s capitalization threshold, if any, for each major class of property, plant, and equipment (SFFAS No. 6, par. 45).*

Line 3—*Disclose any restrictions on the use or convertibility of general property, plant, and equipment, if any, for each major class of property, plant, and equipment (SFFAS No. 6, par. 45).*

Line 4—*Provide the physical quantity information, by category, for multiuse heritage assets that are included in the “Line Item Notes” tab of this note (SFFAS No. 16, par. 9).*

Line 5—*Provide any other relevant information pertaining to this note.*

**Note 7. Securities and Investments****“Line Item Notes” Tab**

Line 1—*Enter the amount for securities and investments, net of unamortized premiums and discounts, for the National Railroad Retirement Investment Trust (NRRIT) for fiscal 2005 in the first column and the fiscal 2004 amount in the second column.*

Line 2—*Enter the amount for securities and investments, net of unamortized premiums and discounts, for other securities and investments for fiscal 2005 in the first column and the fiscal 2004 amount in the second column.*

**“Text Data” Tab**

Line 1—*Provide a description and related amounts for balances that exceed \$1 billion in the line titled “other securities and investments” on the “Line Item Notes” tab.*

Line 2—*Provide any other relevant information pertaining to this note.*

**Note 8. Other Assets****“Line Item Notes” Tab**

Line 1—*Enter the amount for advances and prepayments for fiscal 2005 in the first column and the fiscal 2004 amount in the second column.*

Line 2—*Enter the amount for other assets for fiscal 2005 in the first column and the fiscal 2004 amount in the second column.*

**“Text Data” Tab**

Line 1—*Provide a description and related amounts for balances that exceed \$1 billion in the line titled “other assets” on the “Line Item Notes” tab.*

Line 2—*Provide any other relevant information pertaining to this note.*

**Note 9. Accounts Payable****“Line Item Notes” Tab**

Line 1—*Enter the amount of accounts payable for fiscal 2005 in the first column and the fiscal 2004 amount in the second column.*

**Note 10A. Federal Debt Securities Held by the Public****“Line Item Notes” Tab**

Lines 1-8 to be reported only by the Department of the Treasury.

Line 1—*Enter the amount of marketable securities - Treasury bills for fiscal 2005 in the first column and the fiscal 2004 amount in the second column.*

Line 2—*Enter the amount of marketable securities – Treasury notes for fiscal 2005 in the first column and the fiscal 2004 amount in the second column.*

Line 3—*Enter the amount of marketable securities – Treasury bonds for fiscal 2005 in the first column and the fiscal 2004 amount in the second column.*

Line 4—*Enter the amount of marketable securities – Treasury inflation protected securities for fiscal 2005 in the first column and the fiscal 2004 amount in the second column.*

Line 5—*Enter the amount of nonmarketable securities for fiscal 2005 in the first column and the fiscal 2004 amount in the second column.*

Line 6—*Enter the amount of the unamortized premium on Treasury securities for fiscal 2005 in the first column and the fiscal 2004 amount in the second column.*

Line 7—Enter the amount of the unamortized discount on Treasury securities for fiscal 2005 in the first column and the fiscal 2004 amount in the second column.

Line 8—Enter the amount of accrued interest payable on debt issued by Treasury for fiscal 2005 in the first column and the fiscal 2004 amount in the second column.

Agency securities:

Line 9—Enter the amount of securities at par for fiscal 2005 in the first column and the fiscal 2004 amount in the second column.

Line 10—Enter the amount of the unamortized premium on securities for fiscal 2005 in the first column and the fiscal 2004 amount in the second column.

Line 11—Enter the amount of the unamortized discount on securities for fiscal 2005 in the first column and the fiscal 2004 amount in the second column.

Line 12—Enter the amount of accrued interest payable on agency securities for fiscal 2005 in the first column and the fiscal 2004 amount in the second column.

**“Other Notes Info” Tab (To be completed only by Treasury)**

**Section A—Other Related Information**

Line 1—Enter the amount of the debt subject to statutory limit for fiscal 2005 in the first column and the fiscal 2004 amount in the second column.

Line 2—Enter the amount of the statutory debt limit for fiscal 2005 in the first column and the fiscal 2004 amount in the second column.

**Section B—Average Interest Rate**

Line 1—Enter the average interest rate on marketable securities for Treasury bills for fiscal 2005 in the first column and fiscal 2004 in the second column.

Line 2—Enter the average interest rate on marketable securities for Treasury notes for fiscal 2005 in the first column and fiscal 2004 in the second column.

Line 3—Enter the average interest rate on marketable securities for Treasury bonds for fiscal 2005 in the first column and fiscal 2004 in the second column.

Line 4—Enter the average interest rate on marketable securities for Treasury inflation protected securities for fiscal 2005 in the first column and fiscal 2004 in the second column.

Line 5—Enter the average interest rate on nonmarketable securities for fiscal 2005 in the first column and fiscal 2004 in the second column.

**Note 10B. Treasury Securities Held by Government Trust Funds, Revolving Funds, and Special Funds:**

**“Other Notes Info” Tab**

**Section A—Programs and Funds**

Social Security Administration, Federal Old-Age and Survivors Insurance  
Office of Personnel Management, Civil Service Retirement and Disability  
Office of Personnel Management, Employees Health Benefits  
Department of Health and Human Services, Federal Hospital Insurance



Department of Defense, Military Retirement Fund  
 Department of Defense, Medicare-Eligible Retiree Health Care Fund  
 Social Security Administration, Federal Disability Insurance  
 Department of Labor, Unemployment  
 Federal Deposit Insurance Corporation Funds  
 Office of Personnel Management, Employees' Life Insurance  
 Department of Energy, Nuclear Waste Disposal  
 Department of Health and Human Services, Federal Supplementary Medical Insurance  
 Housing and Urban Development, Federal Housing  
 Department of Veterans Affairs, National Service Life Insurance Fund  
 Department of Transportation, Highway Trust Fund  
 Department of Transportation, Airport and Airway Trust Fund  
 Pension Benefit Guaranty Corporation Fund  
 Department of State, Foreign Services Retirement and Disability Fund  
 Department of the Treasury, Exchange Stabilization Fund  
 Railroad Retirement Board  
 All other programs and funds

For the program and funds listed above, enter the information as follows:

Column 1—*Enter the amount of the par value of the investment (intragovernmental debt holdings) for the current year.*

Column 2—*Enter the amount of the unamortized discount for the current year.*

Column 3—*Enter the amount of the unamortized premium for the current year.*

Column 4—*Enter the amount of the par value of the investment (intragovernmental debt holdings) for the prior year.*

Column 5—*Enter the amount of the unamortized discount for the prior year.*

Column 6—*Enter the amount of the unamortized premium for the prior year.*

**Note 11. Federal Employee and Veteran Benefits Payable – Liabilities for Benefits for Services Provided to Federal Employees**

**“Line Item Notes” Tab**

Line 1—*Enter the amount of pension liability (excluding railroad retirement benefits and Veterans Affairs pension, due to eligible Federal civilian or military employees or their beneficiaries) for fiscal 2005 in the first column and the fiscal 2004 amount in the second column. This line also includes the pension benefits due and payable to beneficiaries.*

Line 2—*Enter the amount of post-retirement health benefits for fiscal 2005 in the first column and the fiscal 2004 amount in the second column. This line also includes benefit premiums payable to carriers.*

Line 3—*Enter the amount of veterans compensation and burial benefits for fiscal 2005 in the first column and the fiscal 2004 amount in the second column. This line includes Veterans Affairs insurance liabilities.*

Line 4—*Enter the amount of the liability for other benefits for fiscal 2005 in the first column and the fiscal 2004 amount in the second column. Include in this line the liability for future policy benefits associated with whole life insurance programs, which according to SFFAS No. 5, par. 118, should be equal to the sum of (a) the net level premium reserve for death and endowment policy benefits, (b) the liability for terminal dividends, and (c) any premium deficiency.*

**“Other Notes Info” Tab****Section A—Pension and Accrued Benefits Liability (This section is a breakdown of the amount entered for pension and accrued benefits liability in the “Line Item Notes” tab, line 1.)**

The ending balance for fiscal 2004 must equal the beginning balance for fiscal 2005.

Line 1—*Enter the amount of the pension and accrued benefits liability-beginning of the period (this amount is the actuarial present value of all future benefits, based on projected salaries and total projected service, less the actuarial present value of future normal cost contributions that would be made for and by the employees under the plan-SFFAS No. 5, par. 71) for fiscal 2005 in the first column and the fiscal 2004 amount in the second column.*

Line 2—*Enter the amount of the prior-period adjustments (not restated) for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

Line 3—Adjusted beginning balance. This is a calculated amount and is the sum of lines 1 and 2.

Line 4—*Enter the amount of the plan amendment liability for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

Line 5—*Enter the amount of the assumption change liability for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

Line 6—*Enter the amount of the normal costs (SFFAS No. 5, par. 72) for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

Line 7—*Enter the amount of the interest on liability for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

Line 8—*Enter the amount of prior (and past) service cost (or the initiation of a new plan) for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

Line 9—*Enter the amount of actuarial (gains)/losses for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

Line 10—Total pension expense (SSFAS No. 5, par. 72). This is a calculated amount and is the sum of lines 4-9.

Line 11—*Enter the amount of the benefits paid for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

Line 12—Pension and accrued benefits liability - end of period. This is a calculated amount and is the sum of lines 3, 10, and 11. This total must equal the balances reported on line 1 on the “Line Item Notes” tab.

The ending balance for fiscal 2004 must equal the beginning balance for fiscal 2005.

**Section B—Pension Liability Long-Term Significant Assumptions Used in 2005 and 2004 Valuation**

Line 1—*Enter the rate of interest used in determining the pension liability and related expense for fiscal 2005 in the first column and the rate for fiscal 2004 in the second column.*

Line 2—*Enter the rate of health care cost inflation used in determining the pension liability and related expense for fiscal 2005 in the first column and the rate for fiscal 2004 in the second column.*

Line 3—*Enter the rate of projected salary increases used in determining the pension liability and related expense for fiscal 2005 in the first column and the rate for fiscal 2004 in the second column.*

**Section C—Post-Retirement Health and Accrued Benefits**

The ending balance for fiscal 2004 must equal the beginning balance for fiscal 2005.

This section is a breakdown of the amount entered for post-retirement health and accrued benefits in the “Line Item Notes” tab, line 2.

*Line 1—Enter the amount of the actuarial accrued post-retirement health and accrued benefits liability-beginning of the period for fiscal 2005 in the first column and the fiscal 2004 amount in the second column.*

Note: The amount in Line 1 is the actuarial present value of all future benefits less the actuarial present value of future normal cost contributions that would be made for and by the employees under the plan. (SFFAS No. 5, par. 88).

*Line 2—Enter the amount of prior-period adjustments (not restated) for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

Line 3—Adjusted beginning balance. This is a calculated amount and is the sum of lines 1 and 2.

*Line 4—Enter the amount of the plan amendment liability for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column (SFFAS No. 5, par. 88).*

*Line 5—Enter the amount of the assumption change liability for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

*Line 6—Enter the amount of normal costs for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

*Line 7—Enter the amount of interest on liability (post-retirement) for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

*Line 8—Enter the amount of the change in medical inflation rate assumptions that resulted in (gains)/losses for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

*Line 9—Enter the amount of other actuarial (gains)/losses for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

Line 10—Total post-retirement health benefits expense. This is a calculated amount and is the sum of lines 4-7.

*Line 11—Enter the amount of claims paid for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

Line 12—Actuarial accrued post-retirement health benefits and accrued liability-end of period. This is a calculated amount and is the sum of lines 3, 8, and 9. This total must equal the balances reported on line 2 on the “Line Item Notes” tab.

**Section D—Post-Retirement Health Liability Significant Assumptions Used in Determining the 2005 and 2004 Valuation**

These assumptions should reflect (1) general actuarial and economic assumptions that are consistent with those used for pensions and (2) a health care cost trend assumption that is consistent with Medicare projections or other authoritative sources appropriate for the population covered by the plan (SFFAS No. 5, par. 83).

Line 1—*Enter the rate of interest used in determining the post-retirement health benefits liability and related expense for fiscal 2005 in the first column and the rate for fiscal 2004 in the second column.*

Line 2—*Enter the rate of health care cost inflation used in determining the post-retirement health benefits liability and related expense for fiscal 2005 in the first column and the rate for fiscal 2004 in the second column.*

Line 3—*Enter the estimate of single equivalent fixed rate health care cost inflation for fiscal 2005 in the first column and the rate for fiscal 2004 in the second column.*

**Section E—Veterans Compensation and Burial Benefits (To be completed only by the Department of Veterans Affairs)**

This is a breakdown of the amount reported in the “Line Item Notes” tab, line 3.

Line 1—*Enter the amount of veteran benefits for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

Line 2—*Enter the amount of survivor benefits for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

Line 3—*Enter the amount of burial benefits for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

Line 4—Total compensation and burial benefits payable. This is a calculated amount and is the sum of lines 1-3. This total must equal the balance reported on line 3 of the “Line Item Notes” tab.

**Section F—Veterans Compensation and Burial Benefits – Significant Assumptions (To be completed only by the Department of Veterans Affairs)**

Line 1—*Enter the rate of interest used to determine the veterans compensation and burial benefits valuation (SFFAS No. 5, par. 67) for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

Line 2—*Enter the rate of inflation used to determine the veterans compensation and burial benefits valuation (SFFAS No. 5, par. 67) for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

**Section G—Assets**

Line 1—*Enter the amount of nonmarketable Treasury securities held by the Thrift Savings Plan (TSP) Fund for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

Line 2—*Enter the assets held by Federal pension and other retirement benefit plans the agency administers according to the valuation in SFFAS No. 5, par. 6, for fiscal 2005 in the first column and fiscal 2004 in the second column.*

Line 3—*Enter the market value of investments in market-based and marketable securities included in line 2 for fiscal 2005 in the first column and fiscal 2004 in the second column (SFFAS No. 5, par. 68).*

**Section H—Totals for Allocation (To be completed only by OPM)**

This section is for the non-normal cost to be allocated to the agencies.

Line 1—Enter the amount of service cost.

Column 1—*Enter the amount for CSRS for fiscal 2005.*

Column 2—*Enter the amount for FERS for fiscal 2005.*

Column 3—*Enter the amount for Health for fiscal 2005.*

Column 4—*Enter the amount for CSRS for fiscal 2004.*

Column 5—*Enter the amount for FERS for fiscal 2004.*

Column 6—*Enter the amount for Health for fiscal 2004.*

Line 2—Enter the amount of interest cost.

Column 1—*Enter the amount for CSRS for fiscal 2005.*

Column 2—*Enter the amount for FERS for fiscal 2005.*

Column 3—*Enter the amount for Health for fiscal 2005.*

Column 4—*Enter the amount for CSRS for fiscal 2004.*

Column 5—*Enter the amount for FERS for fiscal 2004.*

Column 6—*Enter the amount for Health for fiscal 2004.*

Line 3—Enter the amount of the actuarial gains or losses.

Column 1—*Enter the amount for CSRS for fiscal 2005.*

Column 2—*Enter the amount for FERS for fiscal 2005.*

Column 3—*Enter the amount for Health for fiscal 2005.*

Column 4—*Enter the amount for CSRS for fiscal 2004.*

Column 5—*Enter the amount for FERS for fiscal 2004.*

Column 6—*Enter the amount for Health for fiscal 2004.*

Line 4—Enter the amount of the employee participant contributions.

Column 1—*Enter the amount for CSRS for fiscal 2005.*

Column 2—*Enter the amount for FERS for fiscal 2005.*

Column 3—Intentionally left blank.

Column 4—*Enter the amount for CSRS for fiscal 2004.*

Column 5—*Enter the amount for FERS for fiscal 2004.*

Column 6—Intentionally left blank.

Line 5—Enter the amount of the employer participant contributions.

Column 1—*Enter the amount for CSRS for fiscal 2005.*

Column 2—*Enter the amount for FERS for fiscal 2005.*

Column 3—Intentionally left blank.

Column 4—*Enter the amount for CSRS for fiscal 2004.*

Column 5—*Enter the amount for FERS for fiscal 2004.*

Column 6—Intentionally left blank.

Line 6—Calculated amount. This is the sum of lines 1-5.

#### **Section I—Pension Plan Basic Pay (To be completed only by OPM)**

Lines 1-36—*Enter the amount of basic pay for employees participating in Federal pension plans by agency.*

Column 1—*Enter the amount of CSRS basic pay for fiscal 2005.*

Column 2—*Enter the amount of FERS basic pay for fiscal 2005.*

Column 3—*Enter the amount of CSRS basic pay for fiscal 2004.*

Column 4—*Enter the amount of FERS basic pay for fiscal 2004.*

#### **Section J—Headcount of Participants in Health Plans (To be completed only by OPM)**

Lines 1-36—*Enter the number of employees participating in OPM health plans by agency in column 1 for fiscal 2005 and column 2 for fiscal 2004.*

#### **Section K—Estimated Agency Imputed Costs (To be completed only by OPM)**

Lines 1-36—*Enter the estimated amount of the agency imputed cost by agency in column 1 for fiscal 2005 and column 2 for fiscal 2004.*

#### **“Text Data” Tab**

Line 1—*Provide the following information as it relates to the future policy benefits for whole life insurance: a description of each component of the liability for future policy benefits, an explanation of its projected use, and any other potential uses.*

*Note: In accordance with SFFAS 5, par. 121, all components of the liability for future policy benefits (i.e., the net level premium reserve for death and endowment policy and the liability for terminal dividends) should be separately disclosed in a footnote with a description of each amount and an explanation of its projected use and any other potential uses (e.g., reducing premiums, determining and declaring dividends available, and/or reducing federal support in the form of appropriations related to administrative cost or subsidies).*

Line 2—Provide the following information as it relates to the future policy benefits for life insurance (other than whole life): a description of each component of the liability for future policy benefits, an explanation of its projected use, and any other potential uses.

*Note: In accordance with SFFAS 5, par. 110 and table 9, all components of the liability for future policy benefits should be separately disclosed in a footnote with a description of each amount and an explanation of its projected use and any other potential uses.*

Line 3—Provide the disclosures required by SFFAS No. 5, par. 117 for whole life insurance programs. These disclosures are prescribed in the private sector standards when reporting the liability for future policy benefits.

Line 4—For pension plans that differ from the Civil Service Retirement System (CSRS), the Federal Employee Retirement System (FERS), and the Military Retirement System (MRS), describe assumptions used.

*Note: In accordance with SFFAS 5, par. 67, agencies should disclose the assumptions used and are encouraged to consult with one another in order to achieve consistency among the assumptions used for financial reports. Additionally, smaller federal administrative entities may use any of the assumptions used by the three primary plans or their own assumptions. However, assumptions differing from those of the primary plans require a footnote disclosure detailing how and why the assumptions differ.*

Line 5—Provide the long-term projection (25 years) of the significant assumptions used in determining pension liability and the related expense.

Line 6—Provide the long-term projection (25 years) of the significant assumptions used in determining the post-retirement health benefits liability and the related expense.

Line 7—Provide any other relevant information pertaining to this note.

## **Note 12. Environmental and Disposal Liabilities**

Enter the type and amount of the environmental and disposal liabilities for the current and prior year.

*Note: The other environmental and disposal liability line will include any environmental and disposal liability that does not correspond with the major categories as defined by the agency.*

### **“Line Item Notes” Tab**

Lines 1-5—Agency entered description – Enter the type of environmental and disposal liability on the lines provided. For each type of environmental liability, enter the amount for fiscal 2005 in the first column and for fiscal 2004 in the second column.

Line 6—Enter the amount of other environmental and disposal liability for fiscal 2005 in the first column and for fiscal 2004 in the second column.

### **“Other Notes Info” Tab**

#### **Section A**

Line 1—Enter the amount of operating capital expenditures used to remediate legacy waste for fiscal 2005 in the first column and for fiscal 2004 in the second column. Legacy waste is the environmental contamination that was caused or created by the production, storage, and use of radioactive materials and hazardous chemicals during World War II and the Cold War.

Line 2—Enter the amount of unrecognized portion (for example, the estimated total cleanup costs less the cumulative amounts charged to expenses at the Balance Sheet date) of estimated total cleanup costs associated with general property,

*plant, and equipment (for example, nuclear reactor, submarines, etc.) (SFFAS No. 6, par. 109) for fiscal 2005 in the first column and for fiscal 2004 in the second column.*

Line 3—*Enter the amount of estimated cleanup costs when general property, plant, and equipment is placed into service for fiscal 2005 in the first column and for fiscal 2004 in the second column.*

Line 4—*Enter the amount of change in total estimated cleanup costs due to changes in law and technology for fiscal 2005 amount in the first column and for fiscal 2004 in the second column.*

Line 5—*Enter the portion of the amount changed in estimated costs due to changes in law and technology that is related to prior periods for fiscal 2005 in the first column and for fiscal 2004 in the second column.*

#### **“Text Data” Tab**

Line 1—*Enter a description of the method(s) for assigning estimated cleanup cost to operating periods (SFFAS No. 6, par. 108).*

Line 2—*Provide the formulation of estimates regarding possible changes to cleanup costs due to inflation, deflation, technology, or applicable laws and regulations (SFFAS No. 6, par. 111).*

Line 3—*List the applicable laws and regulations covering cleanup requirements as it relates to the activity identified in the audited financial statements.*

Line 4—*Provide a description of the type of environmental and disposal liabilities identified.*

Line 5—*Provide any other relevant information pertaining to this note.*

#### **Note 13. Benefits Due and Payable**

##### **“Line Item Notes” Tab**

Line 1—***(To be completed only by the Social Security Administration)*** Enter the amount of Federal Old-Age and Survivors Insurance for fiscal 2005 in the first column and the fiscal 2004 amount in the second column.

Line 2—***(To be completed only by Health and Human Services)*** Enter the amount of Federal Hospital Insurance (Medicare Part A) for fiscal 2005 in the first column and the fiscal 2004 amount in the second column

Line 3—***(To be completed only by Health and Human Services)*** Enter the amount of grants to States for Medicaid for fiscal 2005 in the first column and the fiscal 2004 amount in the second column.

Line 4—***(To be completed only by Health and Human Services)*** Enter the amount of Federal Supplementary Medical Insurance (Medicare Part B) for fiscal 2005 in the first column and the fiscal 2004 amount in the second column.

Line 5—***(To be completed only by the Social Security Administration)*** Enter the amount of Federal disability insurance for fiscal 2005 in the first column and the fiscal 2004 amount in the second column.

Line 6—***(To be completed only by the Social Security Administration)*** Enter the amount of Supplemental Security Income for fiscal 2005 in the first column and the fiscal 2004 amount in the second column.

Line 7—***(To be completed only by the Railroad Retirement Board)*** Enter the amount of railroad retirement for fiscal 2005 in the first column and the fiscal 2004 amount in the second column.

Line 8—***(To be completed only by the Department of Labor)*** Enter the amount of unemployment insurance for fiscal 2005 in the first column and the fiscal 2004 amount in the second column.



Lines 9-11—Agency entered description – *Enter the major type of benefits due and payable. For each type of benefits due and payable, enter the amount for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column*

Line 12—*Enter the amount of any other benefits due and payable for programs not identified for fiscal 2005 in the first column and the fiscal 2004 amount in the second column.*

#### **Note 14. Insurance Programs – Insurance Programs Other Than Veterans Affairs**

##### **“Line Item Notes” Tab**

Lines 1-6—Agency entered description—*Enter the major types of insurance. For each type of insurance, enter the amount for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

Line 7—*Enter the amount for other insurance programs for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

##### **“Text Data” Tab**

Line 1—*Provide a description for the type of insurance programs identified in the “Line Item Notes” tab.*

Line 2—*Provide any other relevant information pertaining to this note.*

#### **Note 15. Other Liabilities**

##### **“Line Item Notes” Tab**

Line 1—*Enter the amount of deferred revenue for fiscal 2005 in the first column and the fiscal 2004 amount in the second column.*

Line 2—*Enter the amount of accrued wages and benefits for fiscal 2005 in the first column and the fiscal 2004 amount in the second column.*

Line 3—**(To be completed only by Treasury)** *Enter the amount of gold certificates for fiscal 2005 in the first column and the fiscal 2004 amount in the second column.*

Line 4—*Enter the amount of other debt for fiscal 2005 in the first column and the fiscal 2004 amount in the second column.*

Line 5—**(To be completed only by Treasury)** *Enter the amount of the Exchange Stabilization Fund for fiscal 2005 in the first column and the fiscal 2004 amount in the second column.*

Line 6—*Enter the amount of deposited funds and undeposited collections for fiscal 2005 in the first column and the fiscal 2004 amount in the second column.*

Line 7—*Enter the amount of capital lease liability for fiscal 2005 in the first column and the fiscal 2004 amount in the second column.*

Line 8—*Enter the amount of accrued grant liability for fiscal 2005 in the first column and the fiscal 2004 amount in the second column.*

Line 9—*Enter the amount of Federal aid highway grant accruals for fiscal 2005 in the first column and the fiscal 2004 amount in the second column.*

Line 10—*Enter the amount of the Nuclear Waste Fund for fiscal 2005 in the first column and the fiscal 2004 amount in the second column.*

Line 11—*Enter the amount of the D.C. pension liability for fiscal 2005 in the first column and the fiscal 2004 amount in the second column.*

Line 12—*Enter the amount of the custodial liability for fiscal 2005 in the first column and the fiscal 2004 amount in the second column.*

Line 13-15—Agency entered description—*Enter the amount of any other liabilities not mentioned in this note for fiscal 2005 in the first column and the fiscal 2004 amount in the second column.*

Line 16—*Enter the amount of other liabilities for fiscal 2005 in the first column and the fiscal 2004 amount in the second column.*

#### **“Text Data” Tab**

Line 1—*Provide a description and related amounts for balances that exceed \$2 billion for line items entered on lines 13-16 on the “Line Item Notes” tab.*

Line 2—*Provide any other relevant information pertaining to this note.*

#### **Note 16. Collections and Refunds of Federal Revenue**

##### **“Line Item Notes” Tab**

No information is entered into this tab.

##### **“Other Notes Info” Tab**

#### **Section A—Collections of Federal Revenue (To be reported only by the Department of the Treasury, the Department of Homeland Security, the Department of Labor, and the Department of Transportation)**

Collections of Federal Revenue – Report the Federal revenues collected during the year. Identify this amount as it relates to the current year, the prior 3 years separately, and all other prior years combined for the categories in the following table:

Line 1—Individual income and tax withholdings

Column 1—*Enter the total amount of the individual income and tax withholdings collected in fiscal 2005.*

Column 2—*Enter the amount of these collections attributable to fiscal 2005.*

Column 3—*Enter the amount attributable to fiscal 2004.*

Column 4—*Enter the amount attributable to fiscal 2003.*

Column 5—*Enter the amount attributable to all other prior years.*

Line 2—Corporation income taxes

Column 1—*Enter the total amount of corporation income taxes collected in fiscal 2005.*

Column 2—*Enter the amount of these collections attributable to fiscal 2005.*

Column 3—*Enter the amount attributable to fiscal 2004.*

Column 4—*Enter the amount attributable to fiscal 2003.*

Column 5—*Enter the amount attributable to all other prior years.*

Line 3—Unemployment taxes

Column 1—*Enter the total amount of unemployment taxes collected in fiscal 2005.*

Column 2—*Enter the amount of these collections attributable to fiscal 2005.*

Column 3—*Enter the amount attributable to fiscal 2004.*

Column 4—*Enter the amount attributable to fiscal 2003.*

Column 5—*Enter the amount attributable to all other prior years.*

Line 4— Excise taxes

Column 1—*Enter the total amount of excise taxes collected in fiscal 2005.*

Column 2—*Enter the amount of these collections attributable to fiscal 2005.*

Column 3—*Enter the amount attributable to fiscal 2004.*

Column 4—*Enter the amount attributable to fiscal 2003.*

Column 5—*Enter the amount attributable to all other prior years.*

Line 5—Estate and gift taxes

Column 1—*Enter the total amount of estate and gift taxes collected in fiscal 2005.*

Column 2—*Enter the amount of these collections attributable to fiscal 2005.*

Column 3—*Enter the amount attributable to fiscal 2004.*

Column 4—*Enter the amount attributable to fiscal 2003.*

Column 5— *Enter the amount attributable to all other prior years.*

Line 6—Railroad retirement taxes

Column 1—*Enter the total amount of railroad retirement taxes collected in fiscal 2005.*

Column 2—*Enter the amount of these collections attributable to fiscal 2005.*

Column 3—*Enter the amount attributable to fiscal 2004.*

Column 4—*Enter the amount attributable to fiscal 2003.*

Column 5— *Enter the amount attributable to all other prior years.*

Line 7—Federal Reserve earnings

Column 1—*Enter the total amount of Federal Reserve earnings collected in fiscal 2005.*

Column 2—*Enter the amount of these collections attributable to fiscal 2005.*

Column 3—*Enter the amount attributable to fiscal 2004.*

Column 4—*Enter the amount attributable to fiscal 2003.*

Column 5—*Enter the amount attributable to all other prior years.*

Line 8—Fines, penalties, interest, and other taxes

Column 1—*Enter the total amount of fines, penalties, interest, and other taxes collected in fiscal 2005.*

Column 2—*Enter the amount of these collections attributable to fiscal 2005.*

Column 3—*Enter the amount attributable to fiscal 2004.*

Column 4—*Enter the amount attributable to fiscal 2003.*

Column 5—*Enter the amount attributable to all other prior years.*

Line 9—Customs duties

Column 1—*Enter the total amount of customs duties collected in fiscal 2005.*

Column 2—*Enter the amount of these collections attributable to fiscal 2005.*

Column 3—*Enter the amount attributable to fiscal 2004.*

Column 4—*Enter the amount attributable to fiscal 2003.*

Column 5—*Enter the amount attributable to all other prior years.*

Line 10—Subtotal—This is a calculated amount and is the sum of lines 1-9.

Line 11—Collected for non-Federal entities

Column 1—*Enter the total amount collected for non-Federal entities in fiscal 2005.*

Line 12—Total amount of Federal revenues collected. This is a calculated amount and is the sum of lines 10 and 11.

**Section B—Collections of Federal Revenue (To be reported only by the Department of the Treasury, the Department of Homeland Security, the Department of Labor, and the Department of Transportation)**

Line 1—Individual income and tax withholdings

Column 1—*Enter the total amount of the individual income and tax withholdings collected in fiscal 2004.*

Column 2—*Enter the amount of these collections attributable to fiscal 2004.*

Column 3—*Enter the amount attributable to fiscal 2003.*

Column 4—*Enter the amount attributable to fiscal 2002.*

Column 5—*Enter the amount attributable to all other prior years.*

## Line 2—Corporation income taxes

Column 1—*Enter the total amount of corporation income taxes collected in fiscal 2004.*

Column 2—*Enter the amount of these collections attributable to fiscal 2004.*

Column 3—*Enter the amount attributable to fiscal 2003.*

Column 4—*Enter the amount attributable to fiscal 2002.*

Column 5—*Enter the amount attributable to all other prior years.*

## Line 3—Unemployment taxes

Column 1—*Enter the total amount of unemployment taxes collected in fiscal 2004.*

Column 2—*Enter the amount of these collections attributable to fiscal 2004.*

Column 3—*Enter the amount attributable to fiscal 2003.*

Column 4—*Enter the amount attributable to fiscal 2002.*

Column 5—*Enter the amount attributable to all other prior years.*

## Line 4— Excise taxes

Column 1—*Enter the total amount of excise taxes collected in fiscal 2004.*

Column 2—*Enter the amount of these collections attributable to fiscal 2004.*

Column 3—*Enter the amount attributable to fiscal 2003.*

Column 4—*Enter the amount attributable to fiscal 2002.*

Column 5—*Enter the amount attributable to all other prior years.*

## Line 5—Estate and gift taxes

Column 1—*Enter the total amount of estate and gift taxes collected in fiscal 2004.*

Column 2—*Enter the amount of these collections attributable to fiscal 2004.*

Column 3—*Enter the amount attributable to fiscal 2003.*

Column 4—*Enter the amount attributable to fiscal 2002.*

Column 5—*Enter the amount attributable to all other prior years.*

## Line 6—Railroad retirement taxes

Column 1—*Enter the total amount of railroad retirement taxes collected in fiscal 2004.*

Column 2—*Enter the amount of these collections attributable to fiscal 2004.*

Column 3—*Enter the amount attributable to fiscal 2003.*

Column 4—*Enter the amount attributable to fiscal 2002.*

Column 5—*Enter the amount attributable to all other prior years.*

Line 7—Federal Reserve earnings

Column 1—*Enter the total amount of Federal Reserve earnings collected in fiscal 2004.*

Column 2—*Enter the amount of these collections attributable to fiscal 2004.*

Column 3—*Enter the amount attributable to fiscal 2003.*

Column 4—*Enter the amount attributable to fiscal 2002.*

Column 5—*Enter the amount attributable to all other prior years.*

Line 8—Fines, penalties, interest, and other taxes

Column 1—*Enter the total amount of fines, penalties, interest, and other taxes collected in fiscal 2004.*

Column 2—*Enter the amount of these collections attributable to fiscal 2004.*

Column 3—*Enter the amount attributable to fiscal 2003.*

Column 4—*Enter the amount attributable to fiscal 2002.*

Column 5—*Enter the amount attributable to all other prior years.*

Line 9—Customs duties

Column 1—*Enter the total amount of customs duties collected in fiscal 2004.*

Column 2—*Enter the amount of these collections attributable to fiscal 2004.*

Column 3—*Enter the amount attributable to fiscal 2003.*

Column 4—*Enter the amount attributable to fiscal 2002.*

Column 5—*Enter the amount attributable to all other prior years.*

Line 10—Subtotal—This is a calculated amount and is the sum of lines 1-9.

Line 11—Collected for non-Federal entities

Column 1—*Enter the total amount collected for non-Federal entities in fiscal 2004.*

Line 12—Total amount of Federal revenues collected. This is a calculated amount and is the sum of lines 10 and 11.

**Section C—Federal Tax Refunds Disbursed (To be reported only by the Department of the Treasury, the Department of Homeland Security, the Department of Labor, and the Department of Transportation)**

Line 1—Individual income and tax withholdings

Column 1—*Enter the total amount of the individual income and tax withholdings refunded in fiscal 2005.*

Column 2—*Enter the amount of these refunds attributable to fiscal 2005.*

Column 3—*Enter the amount attributable to fiscal 2004.*

Column 4—*Enter the amount attributable to fiscal 2003.*

Column 5—*Enter the amount attributable to all other prior years.*

Line 2—Corporation income taxes

Column 1—*Enter the total amount of corporation income taxes refunded in fiscal 2005.*

Column 2—*Enter the amount of these refunds attributable to fiscal 2005.*

Column 3—*Enter the amount attributable to fiscal 2004.*

Column 4—*Enter the amount attributable to fiscal 2003.*

Column 5—*Enter the amount attributable to all other prior years.*

Line 3—Unemployment taxes

Column 1—*Enter the total amount of unemployment taxes refunded in fiscal 2005.*

Column 2—*Enter the amount of these refunds attributable to fiscal 2005.*

Column 3—*Enter the amount attributable to fiscal 2004.*

Column 4—*Enter the amount attributable to fiscal 2003.*

Column 5—*Enter the amount attributable to all other prior years.*

Line 4—Excise taxes

Column 1—*Enter the total amount of excise taxes refunded in fiscal 2005.*

Column 2—*Enter the amount of these refunds attributable to fiscal 2005.*

Column 3—*Enter the amount attributable to fiscal 2004.*

Column 4—*Enter the amount attributable to fiscal 2003.*

Column 5—*Enter the amount attributable to all other prior years.*

Line 5—Estate and gift taxes

Column 1—*Enter the total amount of estate and gift taxes refunded in fiscal 2005.*

Column 2—*Enter the amount of these refunds attributable to fiscal 2005.*

Column 3—*Enter the amount attributable to fiscal 2004.*

Column 4—*Enter the amount attributable to fiscal 2003.*

Column 5—*Enter the amount attributable to all other prior years.*

## Line 6—Railroad retirement taxes

Column 1—*Enter the total amount of railroad retirement taxes refunded in fiscal 2005.*

Column 2—*Enter the amount of these refunds attributable to fiscal 2005.*

Column 3—*Enter the amount attributable to fiscal 2004.*

Column 4—*Enter the amount attributable to fiscal 2003.*

Column 5—*Enter the amount attributable to all other prior years.*

## Line 7—Federal Reserve earnings

Column 1—*Enter the total amount of Federal Reserve earnings refunded in fiscal 2005.*

Column 2—*Enter the amount of these refunds attributable to fiscal 2005.*

Column 3—*Enter the amount attributable to fiscal 2004.*

Column 4—*Enter the amount attributable to fiscal 2003.*

Column 5—*Enter the amount attributable to all other prior years.*

## Line 8—Fines, penalties, interest, and other taxes

Column 1—*Enter the total amount of fines, penalties, interest, and other taxes refunded in fiscal 2005.*

Column 2—*Enter the amount of these refunds attributable to fiscal 2005.*

Column 3—*Enter the amount attributable to fiscal 2004.*

Column 4—*Enter the amount attributable to fiscal 2003.*

Column 5—*Enter the amount attributable to all other prior years.*

## Line 9—Customs duties

Column 1—*Enter the total amount of customs duties refunded in fiscal 2005.*

Column 2—*Enter the amount of these refunds attributable to fiscal 2005.*

Column 3—*Enter the amount attributable to fiscal 2004.*

Column 4—*Enter the amount attributable to fiscal 2003.*

Column 5—*Enter the amount attributable to all other prior years.*

Line 10—Total amount of Federal refunds. This is a calculated amount and is the sum of lines 1 and 10.

**Section D—Federal Tax Refunds Disbursed (To be reported only by the Department of the Treasury, the Department of Homeland Security, the Department of Labor, and the Department of Transportation)**

## Line 1—Individual income and tax withholdings

Column 1—*Enter the total amount of the individual income and tax withholdings refunded in fiscal 2004.*

Column 2—*Enter the amount of these refunds attributable to fiscal 2004.*



Column 3—*Enter the amount attributable to fiscal 2003.*

Column 4—*Enter the amount attributable to fiscal 2002.*

Column 5—*Enter the amount attributable to all other prior years.*

Line 2—Corporation income taxes

Column 1—*Enter the total amount of corporation income taxes refunded in fiscal 2004.*

Column 2—*Enter the amount of these refunds attributable to fiscal 2004.*

Column 3—*Enter the amount attributable to fiscal 2003.*

Column 4—*Enter the amount attributable to fiscal 2002.*

Column 5—*Enter the amount attributable to all other prior years.*

Line 3—Unemployment taxes

Column 1—*Enter the total amount of unemployment taxes refunded in fiscal 2004.*

Column 2—*Enter the amount of these refunds attributable to fiscal 2004.*

Column 3—*Enter the amount attributable to fiscal 2003.*

Column 4—*Enter the amount attributable to fiscal 2002.*

Column 5—*Enter the amount attributable to all other prior years.*

Line 4—Excise taxes

Column 1—*Enter the total amount of excise taxes refunded in fiscal 2004.*

Column 2—*Enter the amount of these refunds attributable to fiscal 2004.*

Column 3—*Enter the amount attributable to fiscal 2003.*

Column 4—*Enter the amount attributable to fiscal 2002.*

Column 5—*Enter the amount attributable to all other prior years.*

Line 5—Estate and gift taxes

Column 1—*Enter the total amount of estate and gift taxes refunded in fiscal 2004.*

Column 2—*Enter the amount of these refunds attributable to fiscal 2004.*

Column 3—*Enter the amount attributable to fiscal 2003.*

Column 4—*Enter the amount attributable to fiscal 2002.*

Column 5—*Enter the amount attributable to all other prior years.*

## Line 6—Railroad retirement taxes

Column 1—*Enter the total amount of railroad retirement taxes refunded in fiscal 2004.*

Column 2—*Enter the amount of these refunds attributable to fiscal 2004.*

Column 3—*Enter the amount attributable to fiscal 2003.*

Column 4—*Enter the amount attributable to fiscal 2002.*

Column 5—*Enter the amount attributable to all other prior years.*

## Line 7—Federal Reserve earnings

Column 1—*Enter the total amount of Federal Reserve earnings refunded in fiscal 2004.*

Column 2—*Enter the amount of these refunds attributable to fiscal 2004.*

Column 3—*Enter the amount attributable to fiscal 2003.*

Column 4—*Enter the amount attributable to fiscal 2002.*

Column 5—*Enter the amount attributable to all other prior years.*

## Line 8—Fines, penalties, interest, and other taxes

Column 1—*Enter the total amount of fines, penalties, interest, and other taxes refunded in fiscal 2004.*

Column 2—*Enter the amount of these refunds attributable to fiscal 2004.*

Column 3—*Enter the amount attributable to fiscal 2003.*

Column 4—*Enter the amount attributable to fiscal 2002.*

Column 5—*Enter the amount attributable to all other prior years.*

## Line 9—Customs duties

Column 1—*Enter the total amount of customs duties refunded in fiscal 2004.*

Column 2—*Enter the amount of these refunds attributable to fiscal 2004.*

Column 3—*Enter the amount attributable to fiscal 2003.*

Column 4—*Enter the amount attributable to fiscal 2002.*

Column 5—*Enter the amount attributable to all other prior years.*

Line 10—Total amount of Federal refunds. This is a calculated amount and is the sum of lines 1 and 10.

**Section E—(To be completed only by the Department of the Treasury, the Department of Homeland Security, the Department of Labor, and the Department of Transportation)**

Line 1—*Enter the portion due from identified non-compliance assessments for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

Line 2—*Enter the portion due from pre-assessment work in process for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

**Section F (To be completed only by Treasury)**

Column 1—*Enter the low end of the estimated tax gap range for fiscal 2005.*

Column 2—*Enter the high end of the estimated tax gap range for fiscal 2005.*

Column 3—*Enter the low end of the estimated tax gap range for fiscal 2004.*

Column 4—*Enter the high end of the estimated tax gap range for fiscal 2004.*

If the tax gap is not a range, enter the amounts in columns 2 and 4 only.

**“Text Data” Tab**

Line 1—*Disclose the basis of accounting related to collections and disbursements of Federal revenue.*

Line 2—*Provide any other relevant information pertaining to this note.*

**Note 17. Prior-Period Adjustments**

**“Other Notes Info” Tab**

**Section A—Prior-Period Adjustments**

Enter the prior-period adjustment amount that adjusted the current-year beginning net position and was a result of a change in accounting principles and/or a correction of errors not restated.

Line 1—*Enter the amount of the prior-period adjustments that are the result of a change in accounting principles.*

Line 2—*Enter the amount of the prior-period adjustments that are the result of a correction of errors (not restated).*

**“Text Data” Tab**

Line 1—*Describe the adjustments to the beginning net position that resulted from changes in accounting principles and all of the corrections or errors that were not restated.*

Line 2—*List the line items that were restated, and the amount they were restated by, for all of the corrections of errors restated.*

Line 3—*Describe the corrections of errors that were restated.*

Line 4—*Provide any other relevant information pertaining to this note.*

**Note 18. Contingencies****“Other Notes Info” Tab****Section A—Insurance Contingencies**

Lines 1-5—*Enter insurance contingencies description. For each type of insurance, enter the amount for fiscal 2005 in the first column and the fiscal 2004 amount in the second column.*

**Section B—Insurance in Force**

Lines 1-5—*Enter the insurance in force description. For each type of insurance in force enter the amount for fiscal 2005 in the first column and fiscal 2004 in the second column.*

**Section C—Civil Litigation, Claims and Assessments (SFFAS 5, par. 35-42)****Line 1—Probable**

Column 1—*Enter the probable measured amount (accrued) for fiscal 2005.*

Column 2—*Enter the probable estimated low end of the range amount for fiscal 2005.*

Column 3—*Enter the probable estimated high end of the range amount for fiscal 2005.*

Column 4—*Enter the probable unable to determine (claim amount) amount for fiscal 2005.*

Column 5—*Enter the probable measured amount (accrued) for fiscal 2004.*

Column 6—*Enter the probable estimated low end of the range amount for fiscal 2004.*

Column 7—*Enter the probable estimated high end of the range amount for fiscal 2004.*

Column 8—*Enter the probable unable to determine (claim amount) amount for fiscal 2004.*

**Line 2—Reasonably possible**

Column 1—*Enter the reasonably possible measured amount (estimated) for fiscal 2005.*

Column 2—*Enter the reasonably possible estimated low end of the range amount for fiscal 2005.*

Column 3—*Enter the reasonably possible estimated high end of the range amount for fiscal 2005.*

Column 4—*Enter the reasonably possible unable to determine (claim amount) amount for fiscal 2005.*

Column 5—*Enter the reasonably possible measured amount (estimated) for fiscal 2004.*

Column 6—*Enter the reasonably possible estimated low end of the range amount for fiscal 2004.*

Column 7—*Enter the reasonably possible estimated high end of the range amount for fiscal 2004.*

Column 8—*Enter the reasonably possible unable to determine (claim amount) amount for fiscal 2004.*

**Section D—Environmental Litigation, Claims, and Assessments (SFFAS 5, par. 35-42)**

## Line 1—Probable

Column 1—*Enter the probable measured amount (accrued) for fiscal 2005.*

Column 2—*Enter the probable estimated low end of the range amount for fiscal 2005.*

Column 3—*Enter the probable estimated high end of the range amount for fiscal 2005.*

Column 4—*Enter the probable unable to determine (cannot be measured) amount for fiscal 2005.*

Column 5—*Enter the probable measured amount (accrued) for fiscal 2004.*

Column 6—*Enter the probable estimated low end of the range amount for fiscal 2004.*

Column 7—*Enter the probable estimated high end of the range amount for fiscal 2004.*

Column 8—*Enter the probable unable to determine (claim amount) amount for fiscal 2004.*

## Line 2—Reasonably possible

Column 1—*Enter the reasonably possible measured amount (estimated) for fiscal 2005.*

Column 2—*Enter the reasonably possible estimated low end of the range amount for fiscal 2005.*

Column 3—*Enter the reasonably possible estimated high end of the range amount for fiscal 2005.*

Column 4—*Enter the reasonably possible unable to determine (cannot be measured) amount for fiscal 2005.*

Column 5—*Enter the reasonably possible measured amount (estimated) for fiscal 2004.*

Column 6—*Enter the reasonably possible estimated low end of the range amount for fiscal 2004.*

Column 7—*Enter the reasonably possible estimated high end of the range amount for fiscal 2004.*

Column 8—*Enter the reasonably possible unable to determine (claim amount) amount for fiscal 2004.*

**Section E—Other Contingencies (SFFAS 5, par. 35-42)**

Lines 1-5—*Enter the other contingencies description. For each type of other contingencies, enter the amount for fiscal 2005 in the first column and the fiscal 2004 amount in the second column.*

**“Text Data” Tab**

Line 1—*Describe the description for the risk insurance programs that are in force.*

Line 2—*Describe the nature of the contingencies including the range of loss for insurance contingencies.*

Line 3—*Describe the nature of the litigation including the range of loss for the probable liabilities (SFFAS No. 5, par. 39).*

Line 4—*Describe the nature of the litigation including the range of loss for the reasonably possible contingencies (SFFAS No. 5, par. 40-41).*

Line 5—*Provide a statement including the total claim amount for cases assessed as “unable to determine.” Also, provide a statement of whether this materiality affects the financial statements.*

Line 6—*Provide any other relevant information pertaining to this note.*

**Note 19. Commitments**

Commitments are long-term contractual agreements entered into by the Federal Government, such as operating leases and undelivered orders, that become liabilities when required actions or conditions under the agreements have occurred.

**“Other Notes Info” Tab****Section A—Capital Leases – Assets**

This section is for assets held under a capitalized lease and included on the Balance Sheet. Report the data for leases from Federal and non-Federal entities separately.

Lines 1-5—*Enter the major category of assets under capitalized leases included on the Balance Sheet.*

Column 1—*Enter the amount of assets under capitalized leases from Federal entities for fiscal 2005.*

Column 2—*Enter the amount of assets under capitalized leases from non-Federal entities for fiscal 2005.*

Column 3—*Enter the amount of assets under capitalized leases from Federal entities for fiscal 2004.*

Column 4—*Enter the amount of assets under capitalized leases from non-Federal entities for fiscal 2004.*

Line 6—Accumulated depreciation/amortization

Column 1—*Enter the amount of accumulated depreciation/amortization for assets under capitalized leases from Federal entities for fiscal 2005.*

Column 2—*Enter the amount of accumulated depreciation/amortization for assets under capitalized leases from non-Federal entities for fiscal 2005.*

Column 3—*Enter the amount of accumulated depreciation/amortization for assets under capitalized leases from Federal entities for fiscal 2004.*

Column 4—*Enter the amount of accumulated depreciation/amortization for assets under capitalized leases from non-Federal entities for fiscal 2004.*

Line 7—Net assets under capital leases – This is a calculated amount of the sum of lines 1-6.

**Section B—Capital Leases – Liability**

Report the capital lease liability for leases from Federal and non-Federal entities separately in this section.

Line 1—Future minimum lease programs

Column 1—*Enter the amount of future minimum lease payments due to Federal entities at fiscal 2005 yearend.*

Column 2—*Enter the amount of future minimum lease payments due to non-Federal entities at fiscal 2005 yearend.*

Column 3—*Enter the amount of future minimum lease payments due to Federal entities at fiscal 2004 yearend.*

Column 4—*Enter the amount of future minimum lease payments due to non-Federal entities at fiscal 2004 yearend.*

## Line 2—Imputed interest

Column 1—*Enter the amount of imputed interest on capital leases due to Federal entities at fiscal 2005 yearend.*

Column 2—*Enter the amount of imputed interest on capital leases due to non-Federal entities at fiscal 2005 yearend.*

Column 3—*Enter the amount of imputed interest on capital leases due to Federal entities at fiscal 2004 yearend.*

Column 4—*Enter the amount of imputed interest on capital leases due to non-Federal entities at fiscal 2004 yearend.*

## Line 3—Executory costs including any profit

Column 1—*Enter the amount of executory costs including any profit on capital leases due to Federal entities at fiscal 2005 yearend.*

Column 2—*Enter the amount of executory costs including any profit on capital leases due to non-Federal entities at fiscal 2005 yearend.*

Column 3—*Enter the amount of executory costs including any profit on capital leases due to Federal entities at fiscal 2004 yearend.*

Column 4—*Enter the amount of executory costs including any profit on capital leases due to non-Federal entities at fiscal 2004 yearend.*

Line 4—Total capital lease liability – This is a calculated amount of and is the sum of lines 1-3.

**Section C—Commitments – Operating Leases and Undelivered Orders**

## Line 1—Operating leases

Column 1—*Enter the amount of future operating lease payments due to Federal entities at fiscal 2005 yearend.*

Column 2—*Enter the amount of future operating lease payments due to non-Federal entities at fiscal 2005 yearend.*

Column 3—*Enter the amount of future operating lease payments due to Federal entities at fiscal 2004 yearend.*

Column 4—*Enter the amount of future operating lease payments due to non-Federal entities at fiscal 2004 yearend.*

## Line 2—Undelivered orders

Column 1—*Enter the amount of undelivered orders from Federal entities for fiscal 2005.*

Column 2—*Enter the amount of undelivered orders from non-Federal entities for fiscal 2005.*

Column 3—*Enter the amount of undelivered orders from Federal entities for fiscal 2004.*

Column 4—*Enter the amount of undelivered orders from non-Federal entities for fiscal 2004.*

**Section D—Other Commitments**

This section is for other commitments not included in Sections A-C above or in any other note.

Lines 1-5—*Enter a short description of the commitment not included in Sections A-C of this note.*

Column 1—*Enter the amount of other commitments due to Federal entities for fiscal 2005.*

Column 2—*Enter the amount of other commitments due to non-Federal entities for fiscal 2005.*

Column 3—*Enter the amount of other commitments due to Federal entities for fiscal 2004.*

Column 4—*Enter the amount of other commitments due to non-Federal entities for fiscal 2004.*

**Section E—Risk Assumed – Federal Insurance and Guarantee Programs (SFFAS No. 5, par. 106 and par. 114)**

Line 1—*Enter the current amount (present value of unpaid expected losses net of associated premiums based on the risk assumed as a result of insurance or guarantee coverage) arising from Federal insurance and guarantee programs for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

Line 2—*Enter the periodic changes of “risk assumed” for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

**“Text Data” Tab**

Line 1—*Provide the indicators of the range of uncertainty around Federal insurance and guarantee program related estimates and sensitivity of estimates to changes in major assumptions. See SFFAS No. 5, Par. 114.*

Line 2—*Provide a statement if the estimated possible liability cannot be estimated.*

Line 3—*Provide a description of the lessee’s leasing arrangements including the basis on which contingent rental payments are determined, the existence and terms of renewal options, escalation clauses, and restrictions imposed by lease agreements.*

Line 4—*Provide any other relevant information pertaining to this note. Explain any amounts listed in Section D in detail.*

**Note 20. Dedicated Collections****“Other Notes Info” Tab**

Amounts should be input in the columns of Sections A through G (procedures for entering this data is described below) on the appropriate trust fund line(s), as indicated below. Lines 1 through 14 are agency specific and will not allow input by agencies other than those specified on these lines.

**Trust Funds:**

1. Federal Old-Age and Survivors Insurance – To be input by the Social Security Administration.
2. Civil Service Retirement and Disability – To be input by the Office of Personnel Management.
3. Federal Hospital Insurance (Medicare Part A) – To be input by the Department of Health and Human Services.
4. Military Retirement – To be input by the Department of Defense.
5. Federal Disability Insurance – To be input by the Social Security Administration.
6. Unemployment – To be input by the Department of Labor.
7. Federal Supplementary Medical Insurance (Medicare Part B) – To be input by the Department of Health and Human Services.
8. DOD Medicare – Eligible Retiree Health Care Fund (MERHCF)-To be input by the Department of Defense.
9. Highway Trust Fund – To be input by the Department of Transportation.
10. Railroad Retirement – To be input by the Railroad Retirement Board.



11. National Railroad Retirement Investment Trust (NRRIT) – To be input by the Railroad Retirement Board.
12. Airport and Airway – To be input by the Department of Transportation.
13. Hazardous Substance Superfund – To be input by the Environmental Protection Agency.
14. Black Lung Disability – To be input by the Department of Labor.
15. Land and Water Conservation Fund – To be input by the Department of the Interior.
16. Foreign Service Retirement Disability Fund – To be input by the Department of State.
17. National Service Life Insurance Fund – To be input by the Department of Veterans Affairs.
- Lines 18-20 – Agency entered description.

**Section A—Assets – Current Year**

On the appropriate trust fund line, enter the amounts for fiscal 2005 in the columns indicated below:

Column 1—*Enter the amount of the investment in Federal debt securities, net of premiums, and discounts.*

Column 2—*Enter the amount of the fund balance with Treasury.*

Column 3—*Enter the amount of the other Federal assets.*

Column 4—*Enter the amount of the non-Federal assets.*

Column 5—Total assets. This is a calculated amount and is the sum of columns 1-4.

**Section B—Assets – Prior Year**

On the appropriate trust fund line, enter the amounts for fiscal 2004 in the columns as indicated below:

Column 1—*Enter the amount of the investment in Federal debt securities, net of premiums, and discounts.*

Column 2—*Enter the amount of the fund balance with Treasury.*

Column 3—*Enter the amount of the other Federal assets.*

Column 4—*Enter the amount of the non-Federal assets.*

Column 5—Total assets. This is a calculated amount and is the sum of columns 1-4.

**Section C—Liabilities – Current Year**

On the appropriate trust fund line, enter the amounts for fiscal 2005 in the columns as indicated below:

Column 1—*Enter the amount of the liabilities due and payable to beneficiaries.*

Column 2—*Enter the amount of the other liabilities.*

Column 3—Total liabilities. This is a calculated amount and is the sum of columns 1 and 2.

**Section D—Liabilities – Prior Year**

On the appropriate trust fund line, enter amounts for fiscal 2004 in the columns as indicated below:

Column 1—*Enter the amount of the liabilities due and payable to beneficiaries.*

Column 2—*Enter the amount of the other liabilities.*

Column 3—Total liabilities. This is a calculated amount and is the sum of columns 1 and 2.

**Section E—Current-Year-Revenue, Financing, Expenses, and Other**

On the appropriate trust fund line, enter the amounts for fiscal 2005 in the columns as indicated below:

Column 1—*Enter the amount of the beginning net position balance.*

Column 2—*Enter the amount of the Federal exchange revenue.*

Column 3—*Enter the amount of the exchange revenue with the public.*

Column 4—*Enter the amount of the Federal nonexchange revenue.*

Column 5—*Enter the amount of the nonexchange revenue with the public.*

Column 6—*Enter the amount of the other financing sources.*

Column 7—*Enter the amount of the other changes in fund balance.*

Column 8—*Enter the amount of the program expenses.*

Column 9—*Enter the amount of the other expenses.*

Column 10—Ending net position balance. This is a calculated amount and is the sum of columns 1-9.

**Section F—Prior-Year-Revenue, Financing, Expenses, and Other**

On the appropriate trust fund line, enter the amounts for fiscal 2004 in the columns as indicated below:

Column 1—*Enter the amount of the beginning net position balance.*

Column 2—*Enter the amount of the Federal exchange revenue.*

Column 3—*Enter the amount of the exchange revenue with the public.*

Column 4—*Enter the amount of the Federal nonexchange revenue.*

Column 5—*Enter the amount of the nonexchange revenue with the public.*

Column 6—*Enter the amount of the other financing sources.*

Column 7—*Enter the amount of the other changes in fund balance.*

Column 8—*Enter the amount of the program expenses.*

Column 9—*Enter the amount of the other expenses.*

Column 10—Ending net position balance. This is a calculated amount and is the sum of columns 1-9.

**Section G—Other**

On the appropriate trust fund line, enter any amounts that are **attributable to the fund but not legally allowable as credits or charges to the fund**, in the columns as indicated below:

Column 1—*Enter the amount of any revenues at the end of fiscal 2005.*

Column 2—*Enter the amount of any other financing sources at the end of fiscal 2005.*

Column 3—*Enter the amount of any costs at the end of fiscal 2005.*

Column 4—*Enter the amount of any revenues at the end of fiscal 2004.*

Column 5—*Enter the amount of any other financing sources at the end of fiscal 2004.*

Column 6—*Enter the amount of any costs at the end of fiscal 2004.*

**“Text Data” Tab**

Line 1—*Describe the legal authority that the administrative agency has to use the collections of the trust funds being reported. Based on SFFAS No. 7, par. 85(a).*

Line 2—*Provide any other relevant information pertaining to this note.*

**Note 21. Indian Trust Funds**

**“Other Notes Info” Tab (To be completed only by the Department of the Interior)**

**Section A—Indian Tribes and Other Special Trust Funds**

Line 1—*Enter the amount of the receipts for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

Line 2—*Enter the amount of the disbursements for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

Line 3—Receipts in excess of disbursements. This is a calculated amount and is the sum of lines 1 and 2.

Line 4—*Enter the amount of the trust fund balance at the beginning of the fiscal year for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

Line 5—Trust fund balance end of year. This is a calculated amount and is the sum of lines 3 and 4.

**Section B—Individual Indian Monies Trust Fund**

Line 1—*Enter the amount of the receipts for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

Line 2—*Enter the amount of the disbursements receipts for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

Line 3—Receipts in excess of disbursements. This is a calculated amount and is the sum of lines 1 and 2.

Line 4—*Enter the amount of the trust fund balance at the beginning of the fiscal year for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

Line 5—Trust fund balance end of year. This is a calculated amount and is the sum of lines 3 and 4.

**Section C—Assets and Liabilities for the Indian Trust Funds Held for Indian Tribes and Other Special Trust Funds (SFFAS No. 7, par. 85c)**

Line 1—*Enter the amount of the cash and cash equivalents for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

Line 2—*Enter the amount of investments for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.*

Line 3—Enter the amount of the other assets for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 4—Enter the amount of the total assets for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 5—Enter the amount of the liabilities due and payable to beneficiaries for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 6—Enter the amount of the other liabilities for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 7—Enter the amount of the total liabilities for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

**Section D—Assets and Liabilities for the Indian Trust Funds Held for Individual Indian Monies Trust Funds (SFFAS No. 7, par. 85c)**

Line 1—Enter the amount of the cash and cash equivalents for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 2—Enter the amount of investments for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 3—Enter the amount of the other assets for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 4—Enter the amount of the total assets for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 5—Enter the amount of the liabilities due and payable to beneficiaries for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 6—Enter the amount of the other liabilities for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 7—Enter the amount of the total liabilities for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

**Section E—Changes in Net Position for the Indian Trust Funds Held for Indian Tribes and Other Special Trust Funds (SFFAS No. 7, par. 85(d))**

Line 1—Enter the beginning net position balance for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 2—Enter the amount of the Federal exchange revenue for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 3—Enter the amount of the exchange revenue with the public for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 4—Enter the amount of the Federal nonexchange revenue for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 5—Enter the amount of the nonexchange revenue with the public for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 6—Enter the amount of the other financing sources for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 7—Enter the amount of the other changes in fund balance for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 8—Enter the amount of the program expenses for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 9—Enter the amount of the other expenses for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 10—Enter the ending net position for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

**Section F—Changes in Net Position for the Indian Trust Funds Held for Individual Indian Monies Trust Funds (SFFAS No. 7, par. 85(d))**

Line 1—Enter the beginning net position balance for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 2—Enter the amount of the Federal exchange revenue for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 3—Enter the amount of the exchange revenue with the public for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 4—Enter the amount of the Federal nonexchange revenue for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 5—Enter the amount of the nonexchange revenue with the public for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 6—Enter the amount of the other financing sources for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 7—Enter the amount of the other changes in fund balance for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 8—Enter the amount of the program expenses for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 9—Enter the amount of the other expenses for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 10—Enter the ending net position for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

**Section G—Revenues, Other Financing Sources, or Costs Attributable to the Indian Trust Funds Held for Indian Tribes and Other Special Trust Funds (SFFAS No. 7, par. 85(e))**

Line 1—Enter the amount of any revenues that are attributable to the Indian Trust Funds Held for Indian Tribes and Other Special Trust Funds but not legally allowable as credits or charges to the fund for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 2—Enter the amount of any other financing sources that are attributable to the Indian Trust Funds Held for Indian Tribes and Other Special Trust Funds but not legally allowable as credits or charges to the fund for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 3—Enter the amount of any costs that are attributable to the Indian Trust Funds Held for Indian Tribes and Other Special Trust Funds but not legally allowable as credits or charges to the fund for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

**Section H—Revenues, Other Financing Sources, or Costs Attributable to the Indian Trust Funds Held for Individual Indian Monies Trust Funds (SFFAS No. 7, par. 85(e))**

Line 1—Enter the amount of any revenues that are attributable to the Indian Trust Funds Held for Individual Indian Monies Trust Funds but not legally allowable as credits or charges to the fund for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 2—Enter the amount of any other financing sources that are attributable to the Indian Trust Funds Held for Individual Indian Monies Trust Funds but not legally allowable as credits or charges to the fund for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

Line 3—Enter the amount of any costs that are attributable to the Indian Trust Funds Held for Individual Indian Monies Trust Funds but not legally allowable as credits or charges to the fund for fiscal 2005 in the first column and the amount for fiscal 2004 in the second column.

**“Text Data” Tab (To be completed only by the Department of the Interior)**

Line 1—Provide the legal authority for the administrative entity of each fund to use the collections (SFFAS No. 7, par. 85(a)).

Line 2—Provide the sources of revenue or other financing for the period and an explanation of the extent to which they are inflows or resources to the Government or the result of intragovernmental flows (SFFAS No. 7, par. 85(b)).

Line 3—Provide any other relevant information pertaining to this note.

### Other Financial Report (FR) Notes Data

Other FR Notes Data includes stewardship information, supplemental information, and all other disclosures required for the FR not collected in the FR notes. In the past, much of this information was collected offline, however, in the GFRS the information in Other FR Notes Data will be collected in a similar manner to the FR notes. The information in Other Data does not tie directly to any financial statement amounts. The disclosures required for the FR are based on FASAB standards (referenced in this document whenever possible).

This appendix is arranged in the same general format as the GFRS. Data has been marked to agree with the GFRS tab that agencies will use to access information to assist in completing the Other FR Notes Data module. Agencies will be required to enter an explanation for any changes from prior year “Other FR Notes Data” information on the “Threshold” tab of the Other FR Notes Data module. An explanation also will be required for any changes between current and prior year amount greater than a pre-determined threshold amount. The explanation will be entered on the “Threshold” tab. The “Other Data Info” and “Other Text Data” tabs may have more than one section to complete. A tab/section/line is inactive when it is not applicable to a particular note or agency. Each Other FR Notes Data note has three tabs:

- Tab 1 title “Other Data Info” – used to collect numerical information;
- Tab 2 title “Other Text Data” – used to collect textual information related to the “Other Data Info”;
- Tab 3 title “Threshold” – used to collect explanations for amounts exceeding a Treasury defined threshold.

Some notes contain hard-coded program or category names while others allow or require the entry of program or category names. All of these notes do contain a line titled “All other.” Please use the line titled “All other” when appropriate and please do not create an additional line titled “Other” or “All other.”

#### 1. Net Cost Statement

##### “Other Data Info” Tab

###### Section A

Provide the following values for goods and services provided to the public (SFFAS No. 7, par. 46-47).

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. Full amount of any expected loss when specific goods or services are made or provided to order under a contract	X	X

##### “Other Text Data” Tab

###### Section A

Provide the following information for goods and services provided to the public (SFFAS No. 7, par. 46-47).

1. The differences in pricing policy from the full cost or market pricing guidance for exchange transactions.
2. Exchange transactions in which prices are set by law or executive order and are not based on full cost or on market price.
3. The amount of revenue foregone and whether the quantity demanded was assumed to change as a result of a change in price.

## 2. Statement of Operations and Changes in Net Position

### “Other Data Info” Tab

#### Section A—Nonexchange Revenue

Provide the range of the specific potential accruals not made using a modified cash basis of accounting.

	Low <u>Fiscal 2005</u>	High <u>Fiscal 2005</u>	Low <u>Fiscal 2004</u>	High <u>Fiscal 2004</u>
1. Agency entered description	X	X	X	X
...				
5. Agency entered description	X	X	X	X

### “Other Text Data” Tab

#### Section A

1. Provide the practical and inherent limitations affecting the accrual of taxes and duties (SFFAS No. 7, par. 64).

## 3. Taxes

### “Other Data Info” Tab

#### Section A

Provide the following amount as it relates to taxes (SFFAS, No. 7, par. 67-69).

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. Estimated realizable value of compliance assessments as of the end of the period	X	X
2. Estimated realizable value of pre-assessment work-in-progress	X	X
3. Changes in 1 and 2 above	X	X
4. Other claims for refunds not yet accrued but likely to be paid when administrative actions are completed	X	X
5. Management's best estimate of unasserted claims for refunds	X	X
6. Changes in 4 and 5 above	X	X
7. Amount of assessments written off that continue to be statutorily collectible (excluded from accounts receivable)	X	X

#### Section B

Provide the following amount as it relates to taxes, if a range is estimable and not included in Section A above (SFFAS, No. 7, par. 67).

	<u>Fiscal 2005 Low</u>	<u>Fiscal 2005 High</u>	<u>Fiscal 2004 Low</u>	<u>Fiscal 2004 High</u>
1. Realizable value of pre-assessment work-in-progress	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>
2. Changes in 1 above	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>
3. Management's best estimate of unasserted claims for refunds	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>
4. Changes in 3 above	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>



**“Other Text Data” Tab****Section A**

Provide the following information as it relates to taxes (SFFAS, No. 7, par. 67-69).

1. Explicit definitions of estimated amounts of the size of the tax gap
2. Appropriate explanations of the limited reliability of the estimates of the size of the tax gap
3. Cross-references to portions of the tax gap due from identified noncompliant taxpayers and importers
4. Estimates of the annual tax gap (amounts should specifically define whether it includes or excludes estimates of tax due on illegally earned revenue)

**4. Stewardship Land****“Other Data Info” Tab****Section A—Stewardship Land (SFFAS No. 8, par. 81)**

Enter the number of units for each category of predominate use in lines 1-6 for the current and prior years. Enter the data on line 7 if the category is not listed.

	<u>Beginning Balance</u>	<u>Acquired</u>	<u>Withdrawn</u>	<u>Ending Balance</u>
1. Public land	X	X	X	X
2. National forest system	X	X	X	X
3. National wildlife refuge system	X	X	X	X
4. National park system	X	X	X	X
5. Mission land	X	X	X	X
6. Water, power, and recreation	X	X	X	X
7. All other	X	X	X	X

**Section B—Cost of Stewardship Land Acquired (SFFAS No. 8, par. 81)**

Enter the acquisition cost for each category of predominate use in lines 1-7 for the current and prior years.

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. Public land	X	X
2. National forest system	X	X
3. National wildlife refuge system	X	X
4. National park system	X	X
5. Mission land	X	X
6. Water, power, and recreation	X	X
7. All other	X	X

**“Other Text Data” Tab****Section A—Stewardship Land**

Provide the following information for each category of stewardship land (SFFAS No. 8, par 81).

1. Method of acquisition
2. Method of withdrawal
3. Predominate use
4. Condition
5. A discussion of the major issues if condition or deferred maintenance is reported.

## 5. Heritage Assets

### “Other Data Info” Tab

#### Section A—Heritage Assets (SFFAS No. 8, par. 50)

Provide the following information for each type of heritage asset.

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
Collection-type heritage asset:		
1. Number of physical units as of the beginning of the fiscal year	X	X
2. Number of physical units added during the fiscal year	X	X
3. Number of physical units withdrawn during the fiscal year	X	X
4. Number of physical units as of the end of the fiscal year	X	X
Natural heritage asset:		
5. Number of physical units as of the beginning of the fiscal year	X	X
6. Number of physical units added during the fiscal year	X	X
7. Number of physical units withdrawn during the fiscal year	X	X
8. Number of physical units as of the end of the fiscal year	X	X
Cultural heritage asset:		
9. Number of physical units as of the beginning of the fiscal year	X	X
10. Number of physical units added during the fiscal year	X	X
11. Number of physical units withdrawn during the fiscal year	X	X
12. Number of physical units as of the end of the fiscal year	X	X

#### Section B—Heritage Assets Cost of Assets Acquired

Provide the cost of the assets acquired for each type of heritage asset.

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. Collection type	X	X
2. Natural	X	X
3. Cultural	X	X

#### Section C—Collection-Type Heritage Assets

Provide the following information for collection-type heritage assets.

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. Number of objects for public exhibition at the Smithsonian	X	X
2. Number of items at the Library of Congress	X	X
3. Cubic feet of records at the National Archives	X	X

#### Section D—Natural Heritage Assets

Provide the following information for natural heritage assets.

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. Acres of wilderness areas managed by the Department of the Interior (DOI)	X	X
2. Acres of wilderness areas in the United States	X	X
3. Miles of scenic rivers managed by DOI	X	X
4. Miles of scenic rivers in the United States	X	X
5. Number of natural landmarks managed by the National Park Service	X	X
6. Number of natural landmarks managed by the Bureau of Land Management	X	X

7. Number of natural landmarks managed by Fish and Wildlife Service	X	X
8. Number of national forests managed by the U.S. Forest Service	X	X
9. Number of national grasslands managed by the U.S. Forest Service	X	X
10. Acres of public land with national grasslands	X	X

**Section E—Cultural Heritage Assets**

Provide the following information for cultural heritage assets.

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. Historic sites and structures encompassed by U.S. Forest Service land	X	X
2. American military cemeteries on foreign soil managed by the American Battle Monuments Commission	X	X
3. Stand alone memorials managed by the American Battle Monuments Commission	X	X
4. Archeological sites managed by the National Park Service	X	X
5. Archeological sites managed by the other bureaus in DOI	X	X

**“Other Text Data” Tab****Section A—Heritage Assets**

Provide the following information as it relates to each type of heritage assets (SFFAS No. 8, par. 50).

Collection-type heritage asset:

1. Description of methods of acquisition of collection-type assets
2. Description of methods of withdrawal of collection-type assets
3. Condition of collection-type assets

Natural heritage asset:

4. Description of methods of acquisition of natural heritage assets
5. Description of methods of withdrawal of natural heritage assets
6. Condition of natural heritage assets

Cultural heritage asset:

7. Description of methods of acquisition of cultural heritage assets
8. Description of methods of withdrawal of cultural heritage assets
9. Condition of cultural heritage assets

**6. Stewardship Responsibilities, United States Government Statement of Social Insurance****“Other Data Info” Tab****Section A—Federal Old-Age, Survivors, and Disability Insurance Program (OASDI)**

Provide the present value of long-range actuarial projections for the OASDI (SFFAS No. 17, par. 32 (3)).

Contributions and earmarked taxes from:

	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
1. Participants who have attained age 62	X	X	X	X	X
2. Participants ages 15-61	X	X	X	X	X
3. Future participants (under age 15 and births during year)	X	X	X	X	X
4. All current and future participants	X	X	X	X	X

Expenditures for scheduled future benefits for:

	2005	2004	2003	2002	2001
5. Participants who have attained age 62	X	X	X	X	X
6. Participants ages 15-61	X	X	X	X	X
7. Future participants (under age 15 and births during year)	X	X	X	X	X
8. All current and future participants	X	X	X	X	X
9. Present value of future expenditures less future revenue	X	X	X	X	X

### Section B—Federal Hospital Insurance (HI – Medicare Part A)

Provide the present value of long-range actuarial projections for the HI – Medicare Part A (SFFAS No. 17, par. 32 (3)).

Contributions and earmarked taxes from:

	2005	2004	2003	2002	2001
1. Participants who have attained eligibility age	X	X	X	X	X
2. Participants who have not attained eligibility age	X	X	X	X	X
3. Future participants	X	X	X	X	X
4. All current and future participants	X	X	X	X	X

Expenditures for scheduled future benefits for:

	2005	2004	2003	2002	2001
5. Participants who have attained eligibility age	X	X	X	X	X
6. Participants who have not attained eligibility age	X	X	X	X	X
7. Future participants	X	X	X	X	X
8. All current and future participants	X	X	X	X	X
9. Present value of future expenditures less future revenue	X	X	X	X	X

### Section C—Federal Supplementary Medical Insurance (SMI – Medicare Part B)

Provide the present value of long-range actuarial projections for SMI – Medicare Part B (SFFAS No. 17, par. 32(3)).

Premiums from:

	2005	2004	2003	2002	2001
1. Participants who have attained eligibility age	X	X	X	X	X
2. Participants who have not attained eligibility age	X	X	X	X	X
3. Future participants	X	X	X	X	X
4. All current and future participants	X	X	X	X	X

Expenditures for scheduled future benefits for:

	2005	2004	2003	2002	2001
5. Participants who have attained eligibility age	X	X	X	X	X
6. Participants who have not attained eligibility age	X	X	X	X	X
7. Future participants	X	X	X	X	X
8. All current and future participants	X	X	X	X	X
9. Present value of future expenditures less future revenue	X	X	X	X	X

**Section D—Federal Supplementary Medical Insurance (SMI – Medicare Part D)**

Provide the present value of long-range actuarial projections for SMI – Medicare Part D (SFFAS No. 17, par. 32 (3)).

Premiums from:

	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
1. Participants who have attained eligibility age	X	X	X	X	X
2. Participants who have not attained eligibility age	X	X	X	X	X
3. Future participants	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>
4. All current and future participants	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>

Expenditures for scheduled future benefits for:

	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
5. Participants who have attained eligibility age	X	X	X	X	X
6. Participants who have not attained eligibility age	X	X	X	X	X
7. Future participants	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>
8. All current and future participants	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>
9. Present value of future expenditures less future revenue	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>

**Section E—Railroad Retirement Program**

Provide the present value of long-range actuarial projections for Railroad Retirement program (SFFAS No. 17, par. 32 (3)).

Contributions and earmarked taxes from:

	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
1. Participants who have attained eligibility	X	X	X	X	X
2. Participants who have not attained eligibility	X	X	X	X	X
3. Future participants	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>
4. All current and future participants	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>

Expenditures for scheduled future benefits for:

	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
5. Participants who have attained eligibility	X	X	X	X	X
6. Participants who have not attained eligibility	X	X	X	X	X
7. Future participants	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>
8. All current and future participants	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>
9. Present value of future expenditures less future revenue	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>

**Section F—Black Lung (Part C)**

Provide the present value of long-range actuarial projections for Black Lung (Part C) (SFFAS No. 17, par. 32 (3)).

	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
1. Present value of future expenditures less future revenue	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>

**Section G—Statutory or Other Material Changes After the Current Fiscal Year**

Provide the trust fund balances at the beginning of the valuation period for the current year and each of the 4 preceding years (SFFAS No. 17, par. 32 (3)).

	2005	2004	2003	2002	2001
1. Federal Old-Age, Survivors and Disability Insurance (Social Security)	X	X	X	X	X
2. Federal Hospital Insurance (Medicare Part A)	X	X	X	X	X
3. Federal Supplementary Medical Insurance (Medicare Part B)	X	X	X	X	X
4. Federal Supplementary Medical Insurance (Medicare Part D)	X	X	X	X	X
5. Railroad Retirement	X	X	X	X	X
6. Black Lung (Part C)	X	X	X	X	X
7. Unemployment Insurance	X	X	X	X	X

**“Other Text Data” Tab****Section A—Federal Old-Age, Survivors, and Disability Insurance Program**

1. Provide the projection period and the valuation date for the present value of long-range actuarial projections for Federal Old-Aged, Survivors, and Disability Insurance (Social Security).

**Section B—Federal Hospital Insurance (HI – Medicare Part A)**

1. Provide the projection period and the valuation date for the present value of long-range actuarial projections for Federal Hospital Insurance (Medicare Part A).

**Section C—Federal Supplementary Medical Insurance (SMI – Medicare Part B)**

1. Provide the projection period and the valuation date for the present value of long-range actuarial projections for Federal Supplementary Medical Insurance (Medicare Part B).
2. Provide the present value amount of 2005 transfers from the General Fund of the Treasury, to the Medicare Part B Account that is included in the Center for the Medicare and Medicaid Services' (CMS) 2005 FR.

**Section D—Federal Supplementary Medical Insurance (SMI – Medicare Part D)**

1. Provide the projection period and the valuation date for the present value of long-range actuarial projections for Federal Supplementary Medical Insurance (Medicare Part D).
2. Provide the present value amount of 2005 transfers from the General Fund of the Treasury, to the Medicare Part D Account that is included in the Center for the Medicare and Medicaid Services' (CMS) 2005 FR.

**Section E—Railroad Retirement Program**

1. Provide the projection period and the valuation date for the present value of long-range actuarial projections for Railroad Retirement program.

**Section F—Black Lung (Part C)**

1. Provide the projection period and the valuation date for the present value of long-range actuarial projections for Black Lung (Part C).

**Section G—Statutory or Other Material Changes After the Current Fiscal Year**

Describe the statutory or other material changes affecting any of the following programs after the current fiscal year, including those enacted between the fiscal year end and the date of the report, along with the implications thereof (SFFAS No. 17, par. 24).

1. Federal Old-Age, Survivors and Disability Insurance (Social Security).
2. Federal Hospital Insurance (Medicare Part A)
3. Federal Supplementary Medical Insurance (Medicare Part B)

4. Federal Supplementary Medical Insurance (Medicare Part D)
5. Railroad Retirement
6. Black Lung (Part C)
7. Unemployment Insurance

#### Section H—Other

1. The percentage of covered earnings employers and employees are required to pay to the OASDI trust funds.
2. The percentage of covered earnings self-employed are required to pay to the OASDI trust funds.
3. The maximum annual amount that payroll taxes are computed on wages and net earnings for self-employment for the current and prior years.
4. The maximum percentage of OASDI benefits subject to taxation for the current and prior years.
5. The percentage of earnings employers and employees are required to pay to HI.
6. The percentage of earnings self-employed is required to pay to HI.
7. The percentage of SMI program costs (Parts B and D) represented by transfers from the General Fund of the Treasury.
8. The percentage of SMI program costs financed by the monthly premiums from beneficiaries.

### 7. Annual Revenues and Expenditures for Medicare and Social Security Trust Funds and the Total Federal Budget, Fiscal 2005

#### “Other Data Info” Tab

##### Section A—Revenues From the Public and Other Government Accounts

Provide the items below relating to revenues and expenditures.

	<u>HI</u>	<u>SMI</u>	<u>OASDI</u>	<u>Other Government</u>
1. Payroll and benefit taxes	X	X	X	X
2. Premiums	X	X	X	X
3. Other taxes and fees	X	X	X	X
4. Total expenditures to the public	X	X	X	X
5. Transfers	X	X	X	X
6. Interest credits	X	X	X	X

### 8. Social Security

#### “Other Data Info” Tab

##### Section A—Demographic Assumptions

Provide the following demographic assumptions for the years 2005, 2006, 2010, 2020, and 2030+ (SFFAS No 17, par. 25).

	<u>2005</u>	<u>2006</u>	<u>2010</u>	<u>2020</u>	<u>2030+</u>
1. Total fertility rate	X	X	X	X	X
2. Age – sex adjusted death rate	X	X	X	X	X
3. Life expectancy at birth - male	X	X	X	X	X
4. Life expectancy at birth - female	X	X	X	X	X
5. Net immigration (persons)	X	X	X	X	X

##### Section B—Economic Assumptions

Provide the following economic assumptions for the years 2005, 2006, 2010, 2020, and 2030+ (SFFAS No 17, par. 25).

	<u>2005</u>	<u>2006</u>	<u>2010</u>	<u>2020</u>	<u>2030+</u>
1. Productivity, total economy (percent change)	X	X	X	X	X
2. Real wage differential (percent)	X	X	X	X	X
3. CPI (percent change)	X	X	X	X	X
4. Average annual interest rate (percent)	X	X	X	X	X

**Section C—Number of OASDI Beneficiaries**

Provide the number of OASDI beneficiaries for every 100 covered workers for the years 2005-2079.

<u>Years</u>	<u>Beneficiaries per 100 Covered Workers</u>
1. 2005	X
...	
75. 2079	X

**Section D—OASDI (Excluding Interest) and Expenditures in Nominal Dollars**

Provide in nominal dollars the actuarial estimates of combined OASDI annual income (excluding interest) and expenditures for the years 2005-2079.

<u>Years</u>	<u>Income (excluding interest)</u>	<u>Expenditures (nominal dollars)</u>
1. 2005	X	X
...		
75. 2079	X	X

**Section E—OASDI Income (Excluding Interest) and Expenditures as a Percentage of Taxable Payroll**

Provide the estimated OASDI annual income (excluding interest) and expenditures as a percentage of taxable payroll for the years 2005-2079.

<u>Years</u>	<u>Income (excluding interest)</u>	<u>Expenditures (percentage of taxable payroll)</u>
1. 2005	X	X
...		
75. 2079	X	X

**Section F—OASDI Income (Excluding Interest) and Expenditures as a Percentage of Gross Domestic Product (GDP)**

Provide the estimated OASDI annual income (excluding interest) and expenditures as a percentage of gross domestic product (GDP) for the years 2005-2079.

<u>Years</u>	<u>Income (excluding interest)</u>	<u>Expenditures (percentage of GDP)</u>
1. 2005	X	X
...		
75. 2079	X	X

**Section G—Present Values of Estimated OASDI Expenditures in Excess of Income Under Various Assumptions**

Provide the present values of estimated OASDI expenditures in excess of income under various assumptions for the time period, 2005-2079 (SFFAS No. 17, par. 32 (4)).

	<u>Low Cost</u>	<u>Intermediate</u>	<u>High Cost</u>
1. Average annual reduction in death rates: Amount	X	X	X
2. Total fertility rate: Amount	X	X	X
3. Real wage differential: Amount	X	X	X
4. CPI change: Amount	X	X	X
5. Net immigration: Amount	X	X	X
6. Real interest rate: Amount	X	X	X



**Section H—Present Values of Estimated OASDI Expenditures in Excess of Income Under Various Assumptions – Assumption Used (Excluding Net Immigration)**

Provide the present values of assumptions used in Section G (excluding net immigration) for the period 2005-2079 (SFFAS No. 17, par. 32 (4)).

	<u>Low Cost</u>	<u>Intermediate</u>	<u>High Cost</u>
1. Average annual reduction in death rates: assumption used	X	X	X
2. Total fertility rate: assumption used	X	X	X
3. Real wage differential: assumption used	X	X	X
4. CPI change: assumption used	X	X	X
5. Real interest rate: assumption used	X	X	X

**Section I—Assumption Used for Net Immigration**

Provide the present values of assumptions used in Section G for net immigration for the period 2005-2079 (SFFAS No. 17, par. 32 (4)).

	<u>Low Cost</u>	<u>Intermediate</u>	<u>High Cost</u>
1. Net immigration: assumption used	X	X	X

**Section J—Present Values of Revenues and Cost of OASDI as of January 1, 2005**

Provide the present values of OASDI revenue and cost components of 75-year open group obligations as of January 1, 2005.

	<u>2005</u>
1. Revenues from the public – taxes	X
2. Total costs to the public	X
3. Trust fund in 1/1/2005	X

**Section K—Present Values of OASDI Expenditures Less Tax and Premium Revenue as of January 1, 2005**

Provide the present values of OASDI expenditures less tax and premium revenue through the infinite horizon as of January 1, 2005.

	<u>2005</u>
1. Present value of future expenditures less future taxes and premiums for current participants	X
2. Less current trust fund	X
3. Plus net obligations for future participants	<u>X</u>

**"Other Text Data" Tab**

**Section L—Projection Period and the Valuation Date for the Present Values of Long-Range Actuarial Projections**

1. The year that OASDI Trust Fund is projected to start using interest credits to meet their full benefit obligations.
2. The year that the OASDI Trust Fund reserves are projected to be exhausted.
3. The percent of scheduled benefits that the present tax rates would be sufficient to pay after the OASDI Trust Fund exhaustion.
4. The percent of scheduled benefits that the present tax rates would be sufficient to pay, for OASDI, in 2079.
5. The percentage of all Federal spending represented by Social Security.

## 9. Medicare

### “Other Data Info” Tab

#### Section A—Demographic Assumptions

Provide the following Medicare demographic assumptions for the years 2005, 2006, 2010, 2020, and 2030+ (SFFAS No 17, par. 25).

	<u>2005</u>	<u>2006</u>	<u>2010</u>	<u>2020</u>	<u>2030+</u>
1. Total fertility rate	X	X	X	X	X
2. Age – sex adjusted death rate	X	X	X	X	X
3. Life expectancy at birth - male	X	X	X	X	X
4. Life expectancy at birth - female	X	X	X	X	X
5. Net immigration (persons)	X	X	X	X	X

#### Section B—Economic Assumptions

Provide the following Medicare economic assumptions for the years 2005, 2006, 2010, 2020, and 2030+ (SFFAS No 17, par. 25).

	<u>2005</u>	<u>2006</u>	<u>2010</u>	<u>2020</u>	<u>2030+</u>
1. Productivity, total economy (percent change)	X	X	X	X	X
2. Real wage differential (percent)	X	X	X	X	X
3. CPI (percent change)	X	X	X	X	X
4. Average annual interest rate (percent)	X	X	X	X	X

#### Section C—Total Medicare Expenditures and Noninterest Income as a Percent of GDP

Provide total Medicare (HI and SMI) expenditures and noninterest income as a percent of GDP for the years 2005-2079 (SFFAS No. 17 par. 31 and 32 (1)).

<u>Years</u>	<u>Payroll Taxes</u>	<u>Tax on Benefit</u>	<u>Premiums</u>	<u>From General Revenue Transfers</u>	<u>Expenditures</u>
1. 2005	X	X	X	X	X
...	X	X	X	X	X
75. 2079	X	X	X	X	X

#### Section D—Number of HI Beneficiaries

Provide the number of HI beneficiaries for every 100 covered workers for the years 2005-2079.

<u>Years</u>	<u>Beneficiaries per 100 Covered Workers</u>
1. 2005	X
...	
75. 2079	X

#### Section E—HI Annual Income (Excluding Interest) and Expenditures in Nominal Dollars

Provide in nominal dollars of the actuarial estimates for Medicare Part A (HI ) annual income (excluding interest) and expenditures for the years 2005-2079.

<u>Years</u>	<u>Income (excluding interest)</u>	<u>Expenditures</u>
1. 2005	X	X
...		
75. 2079	X	X

**Section F—HI Income (Excluding Interest) and Expenditures as Percentage of Taxable Payroll**

Provide the estimated Medicare Part A (HI) annual income (excluding interest) and expenditures as a percentage of taxable payroll for the years 2005-2079.

	<u>Years</u>	<u>Income (excluding interest)</u>	<u>Expenditures (percentage of taxable payroll)</u>
1.	2005	X	X
	...		
75.	2079	X	X

**Section G—HI Income (Excluding Interest) and Expenditures as Percentage of GDP**

Provide the estimated Medicare Part A (HI) annual income (excluding interest) and expenditures as a percentage of GDP for the years 2005-2079.

	<u>Years</u>	<u>Income (excluding interest)</u>	<u>Expenditures (percentage of GDP)</u>
1.	2005	X	X
	...		
75.	2079	X	X

**Section H—Medicare Part B and Medicare Part D Premium Income and Expenditures in Nominal Dollars**

Provide in nominal dollars the actuarial estimates of Medicare Part B (SMI – B) and Part D (SMI – D) premium income and expenditures for the years 2005-2079.

	<u>Years</u>	<u>Premium Income</u>	<u>Expenditures</u>
1.	2005	X	X
	...		
75.	2079	X	X

**Section I—Medicare Part B and Part D Premium Income and Expenditures as a Percentage of GDP**

Provide Medicare Part B and Part D premium income and expenditures as a percentage of GDP for the years 2005-2079.

	<u>Years</u>	<u>Premium Income</u>	<u>Expenditures (percentage of GDP)</u>
1.	2005	X	X
	...		
75.	2079	X	X

**Section J—Present Values of Estimated Medicare Part A (HI) Expenditures in Excess of Income Under Various Assumptions**

Provide present values of estimated Medicare Part A (HI) expenditures in excess of income under various assumptions for the years 2005-2079. Show the effects of changing various assumptions on the present value of estimated HI expenditures in excess of income (SFFAS No. 17, par. 32 (4)).

	<u>Low Cost</u>	<u>Intermediate</u>	<u>High Cost</u>
1. Average annual growth in health costs	X	X	X
2. Total fertility rate: amount	X	X	X
3. Real wage differential: amount	X	X	X
4. CPI change: amount	X	X	X
5. Net immigration: amount	X	X	X
6. Real interest rate: amount	X	X	X

**Section K—Assumption Used (Excluding Net Immigration)**

Provide the present values of the assumptions used in the scenarios in Section J for the period 2005-2079 (excluding net immigration) (SFFAS No. 17, par. 32 (4)).

	<u>Low Cost</u>	<u>Intermediate</u>	<u>High Cost</u>
1. Average annual growth in health costs: assumption used	X	X	X

2. Total fertility rate: assumption used	X	X	X
3. Real wage differential: assumption used	X	X	X
4. CPI change: assumption used	X	X	X
5. Real interest rate: assumption used	X	X	X

**Section L—Assumption Used for Net Immigration**

Provide the values of the assumptions used in the scenarios in section J for net immigration (SFFAS No. 17, par 32(4)).

	<u>Low Cost</u>	<u>Intermediate</u>	<u>High Cost</u>
1. Net immigration: assumption used	X	X	X

**Section M—Present Values of Estimated Medicare Part B and Part D Expenditures in Excess of Income Under Various Health Care Cost Growth Assumptions**

Provide present values of estimated Medicare Part B and Part D expenditures in excess of income under various health care cost growth assumptions for the years 2005-2079. Show the effects of changing various assumptions on the present value of estimated SMI – Part B expenditures in excess of income. Indicate the value of the net immigration assumption (SFFAS No. 17, par. 32 (4)).

	<u>Low Cost</u>	<u>Intermediate</u>	<u>High Cost</u>
1. Average annual growth in health costs	X	X	X
2. Total fertility rate: amount	X	X	X
3. Real wage differential: amount	X	X	X
4. CPI change: amount	X	X	X
5. Net immigration: amount	X	X	X
6. Real interest rate: amount	X	X	X

**Section N—Assumptions Used (Excluding Net Immigration)**

Provide present values of estimated Medicare Part B and Part D expenditures in excess of income under various health care cost growth assumptions for the years 2005-2079 – assumption used (excluding net immigration) (SFFAS No. 17, par. 32 (4)).

	<u>Low Cost</u>	<u>Intermediate</u>	<u>High Cost</u>
1. Average annual growth in health costs assumption used	X	X	X
2. Total fertility rate: assumption used	X	X	X
3. Real wage differential: assumption used	X	X	X
4. CPI change: assumption used	X	X	X
5. Real interest rate: assumption used	X	X	X

**Section O—Present Values of Revenues and Costs of HI, Medicare Part B and Part D**

Provide the present values of revenue and cost components of 75-year open group obligations HI and SMI (Parts B and D) as of January 1, 2005.

Revenues from the public:

	<u>HI</u>	<u>SMI – Part B</u>	<u>SMI – Part D</u>
1. Taxes	X	X	X
2. Premiums, State transfers	X	X	X
3. Total costs to the public	X	X	X
4. Revenues from other Government accounts	X	X	X
5. Total expenditures	X	X	X
6. Trust fund in 1/1/2005	X	X	X

**Section P—Present Values of Medicare (HI and SMI) Expenditures Less Tax and Premium Revenue**

Report the present values of Medicare (HI and SMI) expenditures less tax and premium revenue through the infinite horizon as of January 1, 2005.

	<u>HI</u>	<u>SMI – Part B</u>	<u>SMI – Part D</u>
1. Present value of future expenditures less future taxes and premiums for current participants	X	X	X
2. Less current trust fund	X	X	X
3. Plus net obligations for future participants	X	X	X

**"Other Text Data" Tab****Section Q—Projection Period and the Valuation Date for the Present Values of Long-Range Actuarial Projections**

1. The percentage of all Federal spending represented by Medicare.
2. The year that Medicare (Part A) trust fund is projected to be exhausted.
3. The percent of scheduled benefits that the present tax rates would be sufficient to pay after the Medicare (Part A) trust fund exhaustion.
4. The percent of scheduled benefits that the present tax rates would be sufficient to pay, for Medicare (Part A) in 2079.

**10. Railroad Retirement****"Other Data Info" Tab****Section A—Present Values of Railroad Retirement Expenditures in Excess of Income Under Various Assumptions**

Provide the present values of railroad retirement expenditures in excess of income under various employment and interest rate assumptions for the years 2005-2079. Show the effects of changing various assumptions on the present value of railroad retirement expenditures in excess of income (SFFAS No. 17, par. 32 (4)).

	<u>Low</u>	<u>Middle</u>	<u>High</u>
1. Employment	X	X	X
2. Interest rate	X	X	X

**Section B—Present Values of Railroad Retirement Expenditures in Excess of Income Under Various Assumptions – Assumption Used**

Provide the present values of railroad retirement expenditures in excess of income under various employment and interest rate assumptions for the years 2005-2079 – assumption used (SFFAS No. 17, par. 32 (4)).

	<u>Low</u>	<u>Middle</u>	<u>High</u>
1. Employment: assumption used	X	X	X
2. Interest rate: assumption used	X	X	X

**Section C—Railroad Retirement Income (Excluding Interest and Financial Interchange Income) and Expenditures in Nominal Dollars**

Provide in nominal dollars the actuarial estimates of railroad retirement income (excluding interest and financial interchange income) and expenditures for the years 2005-2079.

<u>Years</u>	<u>Income (excluding interest and financial interchange income)</u>	<u>Expenditures</u>
1. 2005	X	X
...		
75. 2079	X	X

**Section D—Railroad Retirement Income (Excluding Interest and Financial Interchange Income) and Expenditures as a Percentage of Tier II Taxable Payroll**

Provide the estimated railroad retirement income (excluding interest and financial interchange income) and expenditures as a percentage of Tier II taxable payroll for the years 2005-2079.

<u>Years</u>	<u>Income (excluding interest and financial interchange income)</u>	<u>Expenditures (% of Tier II)</u>
1. 2005	X	X
...		
75. 2079	X	X

**Section E—Railroad Retirement Program Asset or Financial Interchange from the Social Security Trust as of January 1, 2005**

Provide the Railroad Retirement program asset or financial interchange from the Social Security Trust as of January 1, 2005.

1. Railroad Retirement program assets (mostly investments stated at market)	X
2. Financial interchange from Social Security Trust	X

**11. Black Lung (Part C)**
**“Other Data Info” Tab**
**Section A—Income and Expenses (Excluding Interest) of Black Lung Trust Fund**

Provide the estimated black lung total income and expenditures (excluding interest) in nominal dollars for years 2006-2041 (SFFAS No. 17, par. 31 and 32 (1) and (2)).

<u>Years</u>	<u>Total Income</u>	<u>Expenditures (excluding interest)</u>
1. 2006	X	X
...		
37. 2041	X	X

**Section B—Collections and Payments in Excise Taxes on Coal for Black Lung Trust Fund**

Provide the amount of collection in excise taxes on coal and payment for benefits and administrative expenditures for the Black Lung Trust Fund, under the intermediate assumptions for the next 36 years.

1. Collections	X
2. Payments	X

**Section C—Revenues, Benefit Payment Expense, and Interest Expense on Excise Tax**

Provide the amount of revenues, benefit payment expense, and interest expense on excise tax for the year ended September 30, 2005.

	<u>Fiscal 2005</u>
1. Excise tax revenues	X
2. Benefit payment expense	X
3. Interest expense	X

**Section D—Estimated Black Lung Trust Fund Revenues and Expenditures**

Provide the present value of 36-year projections of revenues and expenditures for the Black Lung program for the year ended September 30, 2005.

1. Estimated future tax income	X
2. Estimated present value of future expenditures	X
3. Accumulated balance due to general fund	X

**Section E—Present Values of Estimated Black Lung Program Expenditures in Excess of Income Under Various Assumptions**

Provide present values of estimated Black Lung program expenditures in excess of income under various assumptions for the years 2006-2041. Show the effects of changing various assumptions on the present value of estimated Black Lung program expenditures in excess of income. Indicate the values of the assumptions under each of the scenarios (SFFAS No. 17, par. 32 (4)).

	<u>Low Cost</u>	<u>Intermediate</u>	<u>High Cost</u>
1. Life expectancy: amount	X	X	X
2. Coal production estimates: amount	X	X	X
3. Number of beneficiaries: amount	X	X	X
4. Tax rate: amount	X	X	X
5. Medical costs: amount	X	X	X

**Section F— Present Values of Estimated Black Lung Program Expenditures in Excess of Income – Assumption Used**

Provide the values of the assumptions used in the scenarios in section E (SFFAS No. 17, par. 32 (4)).

	<u>Low Cost</u>	<u>Intermediate</u>	<u>High Cost</u>
1. Life expectancy: assumption used	X	X	X
2. Coal production estimates: assumption used	X	X	X
3. Number of beneficiaries: assumption used	X	X	X
4. Tax rate: assumption used	X	X	X
5. Medical costs: assumption used	X	X	X

**"Other Text Data" Tab**
**Section G—General Information**

1. Provide the increased (decreased) amount in percentage of scheduled reduction in taxes on coal sale in cash inflows between the years 2013 to 2015.
2. Provide the discount rate (interest rate) used to compute net present value for the year ended September 30, 2005.

**12. Unemployment Insurance**
**"Other Data Info" Tab**
**Section A—Estimated Unemployment Trust Fund Revenue and Expenditures Under Three Economic Scenarios**

Provide the present values of 10-year projections of revenues and expenditures for Unemployment Insurance program under three alternative scenarios for economic conditions ending September 30, 2015 (SFFAS No. 17, par. 27 and 32).

	<u>Expected</u>	<u>Mild Recession</u>	<u>Deep Recession</u>
1. Total future cash income	X	X	X
2. Total future expenditures	X	X	X
3. Trust fund assets	X	X	X

**Section B—Unemployment Trust Fund Contributions and Expenditures Using Expected Economic Conditions**

Provide the projected cash inflows and outflows for the period 2006-2015 under the expected economic conditions.

	<u>Contributions</u>	<u>Expenditures</u>
1. <u>Years</u> 2006	X	X
...		
11. 2015	X	X

**Section C—Present Values of Unemployment Expenditures in Excess of Income Under Various Assumptions**

Provide the present values of estimated Unemployment Insurance program expenditures in excess of income under various assumptions for the years 2006-2015. Show the effects of changing various assumptions on the present value of estimated Unemployment Insurance program expenditures in excess of income. Indicate the values of the assumptions under each of the scenarios (SFFAS No. 17, par. 32 (4)).

	<u>Low Cost</u>	<u>Intermediate</u>	<u>High Cost</u>
1. Total unemployment rate: amount	X	X	X
2. Civilian labor force level: amount	X	X	X
3. Percent of unemployed receiving benefits: amount	X	X	X
4. Total wages: amount	X	X	X
5. Distribution of benefit payments by State: amount	X	X	X
6. Taxable wage base: amount	X	X	X
7. Interest rate on UTF investments: amount	X	X	X

**Section D— Present Values of Unemployment Expenditures in Excess of Income – Assumption Used**

Provide the present values of estimated Unemployment Insurance program expenditures in excess of income under various assumptions for the years 2006-2015 – assumption used (SFFAS No. 17, par. 32 (4)).

	<u>Low Cost</u>	<u>Intermediate</u>	<u>High Cost</u>
1. Total unemployment rate: assumption used	X	X	X
2. Civilian labor force level: assumption used	X	X	X
3. Percent of unemployed receiving benefits: assumption used	X	X	X
4. Total wages: assumption used	X	X	X
5. Distribution of benefit payments by State: assumption used	X	X	X
6. Taxable wage base: assumption used	X	X	X
7. Interest rate on UTF investments: assumption used	X	X	X

**Section E—Unemployment Trust Fund Solvency**

Provide the ratio of minimally solvent, or not minimally solvent of each State's current accumulated Unemployment Trust Fund balance to a year's projected benefit payments based on the highest level of annual benefit payments experienced by that State over the last 20 years (SFFAS No. 17, par 27 (5)).

<u>States</u>	<u>Minimally Solvent Ratio</u>	<u>Not Minimally Solvent Ratio</u>
X	X	X

**"Other Text Data" Tab****Section A**

- Describe the effects of the following three economic conditions based on unemployment rate: expected economic conditions, mild recessionary scenario, and deep recession scenario.

**13. Stewardship Investments****"Other Data Info" Tab****Section A—Investment in Non-Federal Physical Property**

Provide the total investment (by major program or category) in non-Federal physical property for the last 5 fiscal years (SFFAS No. 8, par 82).

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>	<u>Fiscal 2002</u>	<u>Fiscal 2001</u>
1. Agency entered description	X	X	X	X	X
...					
5. Agency entered description	X	X	X	X	X
6. Other	X	X	X	X	X



**Section B—Investment in Human Capital**

Provide the total investment (by major program or category) in human capital for the last 5 fiscal years (SFFAS No. 8, par 94).

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>	<u>Fiscal 2002</u>	<u>Fiscal 2001</u>
1. Agency entered description	X	X	X	X	X
...					
5. Agency entered description	X	X	X	X	X
6. Other	X	X	X	X	X

**Section C—Investment in Basic Research**

Provide the total investment (by major program or category) for investments in basic research for the last 5 fiscal years (SFFAS No. 8, par. 100).

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>	<u>Fiscal 2002</u>	<u>Fiscal 2001</u>
1. Agency entered description	X	X	X	X	X
...					
5. Agency entered description	X	X	X	X	X
6. Other	X	X	X	X	X

**Section D—Investment in Applied Research**

Provide the total investment (by major program or category) for investments in applied research for the last 5 fiscal years (SFFAS No. 8, par. 100).

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>	<u>Fiscal 2002</u>	<u>Fiscal 2001</u>
1. Agency entered description	X	X	X	X	X
...					
5. Agency entered description	X	X	X	X	X
6. Other	X	X	X	X	X

**Section E—Investment in Development**

Provide the total investment (by major program or category) for investments in development for the last 5 fiscal years (SFFAS No. 8, par. 100).

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>	<u>Fiscal 2002</u>	<u>Fiscal 2001</u>
1. Agency entered description	X	X	X	X	X
...					
5. Agency entered description	X	X	X	X	X
6. Other	X	X	X	X	X

**“Other Text Data” Tab****Section A—Investment in Non-Federal Physical Property**

1. Provide a description of federally owned physical property transferred to State and local governments (SFFAS No. 8, par. 87).
2. Provide a description of the major programs of Federal investments in non-Federal property (SFFAS No. 8, par. 87).

**Section B—Investment in Human Capital**

1. Provide a description of the major education and training programs considered Federal investments in human capital (SFFAS No.8, par. 94).

**Section C—Investment in Basic Research**

1. Provide a description of the major programs of Federal investments in basic research (SFFAS No. 8, par. 100).

**Section D—Investment in Applied Research**

1. Provide a description of the major programs of Federal investments in applied research (SFFAS No. 8, par. 100).

**Section E—Investment in Development**

1. Provide a description of the major programs of Federal investments in development (SFFAS No. 8, par. 100).

**14. Deferred Maintenance:**

Note: Use Section A to report deferred maintenance if the agency does not use the condition assessment survey method or the total life-cycle cost method for deferred maintenance. Be sure to complete the question in Section C of the “Other Text Data” tab.

**“Other Data Info” Tab****Section A—Condition Assessment Survey Method**

Provide the low estimate, high estimate, and critical maintenance cost to bring Government-owned property to an acceptable condition, if the condition assessment survey method is used (SFFAS No. 6, par. 83) for the following asset categories.

	Low Fiscal 2005	High Fiscal 2005	Critical Fiscal 2005	Low Fiscal 2004	High Fiscal 2004	Critical Fiscal 2004
1. Buildings, structures, and facilities	X	X	X	X	X	X
2. Furniture, fixtures, and equipment	X	X	X	X	X	X
3. Other general property, plant, and equipment	X	X	X	X	X	X
4. Heritage assets	X	X	X	X	X	X
5. Stewardship land	X	X	X	X	X	X

**Section B—Total Life-Cycle Cost Method**

Provide the following information if the total life-cycle cost is used (SFFAS No. 6, par. 83).

	Prior-Year Balance Cumulative Deficit Maintenance <u>Amount</u>	Required Maintenance for the Period	Maintenance Performed During the Period	Difference Between Forecast and Actual	Adjusted to Scheduled Amounts Deemed Necessary by PP&E Managers	Ending Cumulative Balance
1. Buildings, structures, and facilities	X	X	X	X	X	X
2. Furniture, fixtures, and equipment	X	X	X	X	X	X
3. Other general property, plant, and equipment	X	X	X	X	X	X
4. Heritage assets	X	X	X	X	X	X
5. Stewardship land	X	X	X	X	X	X

**“Other Text Data” Tab****Section A—Condition Assessment Survey Method**

Provide the following information if the condition assessment survey method is used (SFFAS No. 6, par. 83).

1. Description of requirements or standards for acceptable operating condition
2. Changes in the condition requirements or standards and asset condition
3. Definition of critical and noncritical deferred maintenance

**Section B—Total Life-Cycle Cost Method**

Provide the following information if the total life-cycle method is used (SFFAS No. 6, par. 83).

1. Provide the original date of maintenance forecast and an explanation for any changes to the forecast.

**Section C—Other Methods**

Provide the following information if the condition assessment survey method or the total life-cycle cost method for deferred maintenance is not used (SFFAS No. 6, par. 83).

1. Provide the method being used and a crosswalk of the data entered in the columns in Section A.

**15. Unexpended Budget Authority (To be reported by OMB)****“Other Data Info” Tab****Section A – Other Related Information**

Provide the following data.

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. Total unobligated budget authority balance	X	X
2. Total obligated budget authority balance	X	X

**16. Tax Burden (To be reported by Treasury)****“Other Data Info” Tab****Section A—Taxable Returns - Individual Income Tax Returns for Tax Year 2003**

Provide the number of taxable returns (units) for individuals by the following Adjusted Gross Income (AGI) levels.

	<u>AGI</u>
1. Under \$15,000	X
2. \$15,000 under \$30,000	X
3. \$30,000 under \$50,000	X
4. \$50,000 under \$100,000	X
5. \$100,000 under \$200,000	X
6. \$200,000 or more	X

**Section B—Individual AGI and Income tax Information - Individual Income Tax Returns for Tax Year 2003**

Provide the dollar value of AGI and the total income tax for individuals by the following AGI levels.

	<u>AGI</u>	<u>Total Income Tax</u>
1. Under \$15,000	X	X
2. \$15,000 under \$30,000	X	X
3. \$30,000 under \$50,000	X	X
4. \$50,000 under \$100,000	X	X
5. \$100,000 under \$200,000	X	X
6. \$200,000 or more	X	X

**Section C—Individual AGI and Income tax Information - Individual Income Tax Returns for Tax Year 2003**

Provide the dollar value of average AGI per return, and the average income tax per return for individuals by the following AGI levels.

	Average AGI <u>per return</u>	Average income tax <u>per return</u>
1. Under \$15,000	X	X
2. \$15,000 under \$30,000	X	X
3. \$30,000 under \$50,000	X	X
4. \$50,000 under \$100,000	X	X
5. \$100,000 under \$200,000	X	X
6. \$200,000 or more	X	X

**Section D—Income Tax as a Percentage of AGI - Individual Income Tax Returns for Tax Year 2003**

Provide the income tax as a percentage of AGI for individuals by the following AGI levels.

	<u>AGI</u>
1. Under \$15,000	X
2. \$15,000 under \$30,000	X
3. \$30,000 under \$50,000	X
4. \$50,000 under \$100,000	X
5. \$100,000 under \$200,000	X
6. \$200,000 or more	X

**Section E—Income Subject to Tax and Total Income Tax After Credits - Corporation Income for Tax Year 2002**

Provide the dollar value of income that is subject to tax and total income tax after credits by the following total assets categories.

	Income Subject <u>to Tax</u>	Total Income Tax <u>After Credits</u>
1. Zero assets	X	X
2. \$1 under 500	X	X
3. \$500 under \$1,000	X	X
4. \$1,000 under \$5,000	X	X
5. \$5,000 under \$10,	X	X
6. \$10,000 under \$25,000	X	X
7. \$25,000 under \$50,000	X	X
8. \$50,000 under \$100,000	X	X
9. \$100,000 under \$250,000	X	X
10. \$250,000 or more	X	X

**Section F—Percentage of Income Tax After Credits to Taxable Income - Corporation Income for Tax Year 2002**

Provide the percentage of income tax after credits to taxable income by the following total assets categories:

	<u>Income Subject to Tax</u>
1. Zero Assets	X
2. \$1 under 500	X
3. \$500 under \$1,000	X
4. \$1,000 under \$5,000	X
5. \$5,000 under \$10,000	X
6. \$10,000 under \$25,000	X
7. \$25,000 under \$50,000	X
8. \$50,000 under \$100,000	X
9. \$100,000 under \$250,000	X
10. \$250,000 or more	X

**17. Other Information****“Other Data Info” Tab****Section A**

Report the estimated amounts that may be paid out as other claims for tax refunds.

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. Estimated payout (including principal and interest) for claims pending judicial review by the Federal courts	X	X
2. Claims under appeal	X	X

**Section B**

Report the following information related to taxes.

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. Amount of payroll taxes paid by the employers (Federal agencies) included in individual and FICA taxes	X	X
2. Amount of refundable portion of child care tax credits issued	X	X
3. Amount of Earned Income Tax Credit (EITC) refunds	X	X
4. Amount of EITC refunds applied to reduce taxpayer liability	X	X

**18. Other Information (To be entered by Treasury)****“Other Data Info” Tab****Section A—Other Information**

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
1. Budget receipts – actual	X	X
2. Budget outlays – actual	X	X
3. Unified budget deficit	X	X
4. Interest accrued by Treasury on debt held by the public	X	X
5. Repayment of debt held by the public	X	X
6. Borrowings from the public	X	X
7. Increase in special drawing rights	X	X
8. Increase/decrease in other monetary assets	X	X
9. Increase in loans to the IMF	X	X
10. Net direct loan activity	X	X
11. Interest paid by Treasury on debt held by the public	X	X
12. Net guaranteed loan activity	X	X
13. Decrease in miscellaneous assets	X	X
14. Increase in allocations of special drawing rights	X	X
15. Increase in deposit fund balances	X	X
16. Decrease in miscellaneous liabilities	X	X
17. Seigniorage and other equity	X	X
18. Reclassification of aged unreconciled accounts	X	X
19. NRRIT non-Federal securities	X	X
20. Operating cash – end of period	X	X
21. Principal repayment of precredit reform loans	X	X

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### Other Financial Report (FR) Notes Instructions

The Other FR Notes Data are necessary for capturing additional information to the footnotes in the agencies audited financial statements.

The “Other FR Notes Data Information” tab may have several sections for agencies to complete. A tab/section/line is inactive when it is not applicable to a footnote or to an agency. Each FR Data Note has three tabs:

- Tab 1 title “Other Data Info” – Numerical information related to the note.
- Tab 2 title “Other Text Data” – Textual information related to the note.
- Tab 3 title “Threshold” – Explanation for amounts greater than a defined amount.

#### GFRS Data Entry Instructions:

Complete each note by entering the required information in each tab and then marking each note “Complete.” Do not enter zeros if the answer is zero or not applicable. Mark the “No Data” box in each section of the “Other Data Info” tab and the “Other Text Data” tab, when the data is zero or not applicable.

Enter the data as a positive number if the data represents the normal balance. The normal balance of each line is displayed in GFRS.

Enter the reporting method where needed for the notes that are not tied to the identified reporting method in the financial statements. The reporting method for some of the Other FR Notes Data notes is determined by the reporting method used in the agency’s audited financial statements in module GF002 of GFRS. Note: For agencies that choose “billions” as the reporting method, the figures should have at least one digit following the decimal point.

Answer the applicable threshold questions in the “Threshold” tab in free-form text. Agencies will be required to enter an explanation for any changes from the prior-year’s “Other Data Info” on the “Threshold” tab of the Notes module. An explanation also will be required for any changes between current- and prior-year amounts greater than a predetermined threshold amount.

Some notes contain hard-coded program or category names while others allow or require the entry of program or category names. All of these notes do contain a line titled “All other.” Please use the line titled “All other” when appropriate and please **do not** create an additional line titled “Other” or “All other.”

#### Other FR Notes Data Notes

Below is a list of the Other FR Notes Data notes contained in the Financial Report (some notes may not apply):

Note 1	Net Cost Statement
Note 2	Statement of Operations and Changes in Net Position
Note 3	Taxes
Note 4	Stewardship Land
Note 5	Heritage Assets
Note 6	Stewardship Responsibilities, United States Government Statement of Social Insurance
Note 7	Annual Revenues and Expenditures for Medicare and Social Security Trust Funds and Total Federal Budget
Note 8	Social Security
Note 9	Medicare
Note 10	Railroad Retirement
Note 11	Black Lung
Note 12	Unemployment Insurance
Note 13	Stewardship Investments
Note 14	Deferred Maintenance Supplemental Information
Note 15	Unexpended Budget Authority
Note 16	Tax Burden
Note 17	Other Information
Note 18	Other Information (To be completed only by Treasury)

**Note 1. Net Cost Statement****“Other Data Info” Tab****Section A**

Provide the following information for goods and services provided to the public (SFFAS No. 7, par. 46-47).

*Line 1—Enter the full amount of any expected loss when specific goods or services are made to order under contract or specific services are produced under a contract, and a loss on the contract is probable and measurable, for fiscal 2005 in the first column and for fiscal 2004 in the second column.*

**“Other Text Data” Tab****Section A**

Provide the following values for goods and services provided to the public (SFFAS No. 7, par. 46-47).

*Line 1—Describe the differences in pricing policy from the full cost or market pricing guidance for exchange transactions, as set forth in OMB Circular No. A-125, User Charges, or in subsequent amendments that set forth pricing guidance.*

*Line 2—Describe the exchange transactions in which prices are set by law or executive order, and are not based on full cost or on market price.*

*Line 3—Describe the amount of revenue foregone and whether the quantity demanded was assumed to change as a result of a change in price.*

**Note 2. Statement of Operations and Changes in Net Position****“Other Data Info” Tab****Section A—Nonexchange Revenue (SFFAS No. 7, par. 64-65)**

*Lines 1-5—Enter a short description of each of the specific potential accruals that are not made as a result of using the modified cash basis of accounting.*

*Column 1—Enter the low range of the amount for fiscal 2005.*

*Column 2—Enter the high range of the amount for fiscal 2005.*

*Column 3—Enter the low range of the amount for fiscal 2004.*

*Column 4—Enter the high range of the amount for fiscal 2004.*

**“Other Text Data” Tab****Section A**

*Line 1—Describe the practical and inherent limitations affecting the accrual of taxes and duties (SFFAS No. 7, par. 64).*



**Note 3. Taxes****“Other Data Info” Tab****Section A**

Enter amounts that relate to taxes (SFFAS, No. 7, par. 67-69), as described below.

Line 1—Enter the amount of the estimated realizable value of compliance assessments at the end of fiscal 2005 in the first column and the end of fiscal 2004 in the second column.

Line 2—Enter the amount of the estimated realizable value of pre-assessment work-in-process at the end of fiscal 2005 in the first column and the end of fiscal 2004 in the second column.

Line 3—Enter the amount of the change in lines 1 and 2 above for fiscal 2005 in the first column and for fiscal 2004 in the second column.

Line 4—Enter the amount of any other claims for refunds not yet accrued but likely to be paid when administrative actions are completed (not otherwise reported in Note 17, Other Information, “Other Notes Info” tab, Section A, lines 1 and 2) at the end of fiscal 2005 in the first column and the end of fiscal 2004 in the second column.

Line 5—Enter the amount of management’s best estimate of any unasserted claims for refunds at the end of fiscal 2005 in the first column and the end of fiscal 2004 in the second column.

Line 6—Enter the amount of the change in lines 4 and 5 above for fiscal 2005 in the first column and for fiscal 2004 in the second column.

Line 7—Enter the amount of any assessments written off that continue to be statutorily collectible (excluded from account receivables) at the end of fiscal 2005 in the first column and the end of fiscal 2004 in the second column.

**Section B**

Enter amounts that relate to taxes, if a range is estimable and not included in Section A (SFFAS, No. 7, par. 67-69).

Line 1—Enter the range amount of the estimated realizable value of pre-assessment work-in-process.

Column 1—Enter the low-range amount at the end of fiscal 2005.

Column 2—Enter the high-range amount at the end of fiscal 2005.

Column 3—Enter the low-range amount at the end of fiscal 2004.

Column 4—Enter the high-range amount at the end of fiscal 2004.

Line 2—Enter the range amount of the change in line 1.

Column 1—Enter the low-range amount at the end of fiscal 2005.

Column 2—Enter the high-range amount at the end of fiscal 2005.

Column 3—Enter the low-range amount at the end of fiscal 2004.

Column 4—Enter the high-range amount at the end of fiscal 2004.

Line 3—*Enter the range amount of management's best estimate of unasserted claims for refunds.*

Column 1—*Enter the low-range amount at the end of fiscal 2005.*

Column 2—*Enter the high-range amount at the end of fiscal 2005.*

Column 3—*Enter the low-range amount at the end of fiscal 2004.*

Column 4—*Enter the high-range amount at the end of fiscal 2004.*

Line 4—*Enter the range amount of the change in line 3.*

Column 1—*Enter the low-range amount at the end of fiscal 2005.*

Column 2—*Enter the high-range amount at the end of fiscal 2005.*

Column 3—*Enter the low-range amount at the end of fiscal 2004.*

Column 4—*Enter the high-range amount at the end of fiscal 2004.*

#### **“Other Text Data” Tab**

##### **Section A**

Provide information as it relates to taxes (SSFAS, No. 7, par. 67-69).

Line 1—*Provide explicit definitions of the estimated amounts of the size of the tax gap.*

Line 2—*Provide appropriate explanations of the limited reliability of the estimated amounts of the size of the tax gap.*

Line 3—*Provide cross-references to the portions of the tax gap due from identified noncompliant tax payers and importers.*

Line 4—*Provide the estimates of the annual tax gap (amounts should specifically define whether it includes or excludes estimates of tax due on illegally earned revenue).*

#### **Note 4. Stewardship Land**

##### **“Other Data Info” Tab**

##### **Section A—Stewardship Land (SFFAS No. 8, par. 81)**

Enter the number of units for the categories of predominate use of stewardship land in lines 1-6. Enter the data on line 7 if the category is not listed.

Column 1—*Enter the amount of the beginning balance of physical units for fiscal 2005.*

Column 2—*Enter the amount of physical units acquired during fiscal 2005.*

Column 3—*Enter the amount of physical units withdrawn during fiscal 2005.*

Column 4—Calculated amount. Sum of columns 1-3.

Column 5—*Enter the amount of the beginning balance of physical units for fiscal 2004.*

Column 6—*Enter the amount of physical units acquired during fiscal 2004.*

Column 7—*Enter the amount of physical units withdrawn during fiscal 2004.*

Column 8—*Calculated amount. Sum of columns 5-7.*

### **Section B—Cost of Stewardship Land Acquired (SFFAS No. 8, par. 81)**

Lines 1-7—*Enter the cost of the stewardship land acquired for fiscal 2005 in the first column and fiscal 2004 in the second column for the categories of predominate use of stewardship land listed in Section A.*

### **“Other Text Data” Tab**

#### **Section A—Stewardship Land – Physical Units (SFFAS No. 8, par. 81)**

Line 1—*Describe the method of acquisition for each category of stewardship land listed on lines 1-7 in Section A of the “Other Data Info” tab.*

Line 2—*Describe the method of withdrawal for each category of stewardship land listed on lines 1-7 in Section A of the “Other Data Info” tab.*

Line 3—*Describe the predominate use of each category of stewardship land listed on lines 1-7 in Section A of the “Other Data Info” tab.*

Line 4—*Describe the condition of each category of stewardship land listed on lines 1-7 in Section A of the “Other Data Info” tab.*

Line 5—*Provide an explanation of any major issues if a reportable condition or deferred maintenance is reported for each category of stewardship land listed on lines 1-7 in Section A of the “Other Data Info” tab.*

### **Note 5. Heritage Assets**

### **“Other Data Info” Tab**

#### **Section A—Heritage Assets (SFFAS No. 8, par. 50)**

Collection-type heritage asset:

Line 1—*Enter the number of physical units of collection-type heritage assets at the beginning of fiscal 2005 in the first column and the beginning of fiscal 2004 in the second column.*

Line 2—*Enter the number of physical units of collection-type heritage assets added during fiscal 2005 in the first column and fiscal 2004 in the second column.*

Line 3—*Enter the number of physical units of collection-type heritage assets withdrawn during fiscal 2005 in the first column and fiscal 2004 in the second column.*

Line 4—*Enter the number of physical units of collection-type heritage assets at the end of the fiscal year for fiscal 2005 in the first column and fiscal 2004 in the second column.*

Natural heritage asset:

Line 5—*Enter the number of physical units of natural heritage assets at the beginning of fiscal 2005 in the first column and the beginning of fiscal 2004 in the second column.*

Line 6—*Enter the number of physical units of natural heritage assets added during fiscal 2005 in the first column and fiscal 2004 in the second column.*

Line 7—Enter the number of physical units of natural heritage assets withdrawn during fiscal 2005 in the first column and fiscal 2004 in the second column.

Line 8—Enter the number of physical units of natural heritage assets at the end of the fiscal year for fiscal 2005 in the first column and fiscal 2004 in the second column.

Cultural heritage asset:

Line 9—Enter the number of physical units of cultural heritage assets at the beginning of fiscal 2005 in the first column and the beginning of fiscal 2004 in the second column.

Line 10—Enter the number of physical units of cultural heritage assets added during fiscal 2005 in the first column and fiscal 2004 in the second column.

Line 11—Enter the number of physical units of cultural heritage assets withdrawn during fiscal 2005 in the first column and fiscal 2004 in the second column.

Line 12—Enter the number of physical units of cultural heritage assets at the end of the fiscal year for fiscal 2005 in the first column and fiscal 2004 in the second column.

#### **Section B—Heritage Assets – Cost of assets acquired**

Line 1—Enter the cost of the collection-type heritage assets acquired during fiscal 2005 in the first column and during fiscal 2004 in second column.

Line 2—Enter the cost of the natural heritage assets acquired during fiscal 2005 in the first column and during fiscal 2004 in second column.

Line 3—Enter the cost of the cultural heritage assets acquired during fiscal 2005 in the first column and during fiscal 2004 in second column.

#### **Section C—Collection-Type Heritage Assets**

Line 1—Enter the number of objects for public exhibition at the Smithsonian at the end of fiscal 2005 in the first column and the number at the end of fiscal 2004 in second column.

Line 2—Enter the number of items at the Library of Congress at the end of fiscal 2005 in the first column and the number at the end of fiscal 2004 in second column.

Line 3—Enter the cubic feet of records at the National Archives at the end of fiscal 2005 in the first column and the number at the end of fiscal 2004 in second column.

#### **Section D—Natural Heritage Assets**

Line 1—Enter the number of acres of wilderness managed by the Department of the Interior (DOI) at the end of fiscal 2005 in the first column and the number at the end of fiscal 2004 in the second column.

Line 2—Enter the number of acres of wilderness areas in the United States at the end of fiscal 2005 in the first column and the number at the end of fiscal 2004 in the second column.

Line 3—Enter the number of miles of scenic rivers managed by DOI at the end of fiscal 2005 in the first column and the number at the end of fiscal 2004 in the second column.

Line 4—Enter the number of miles of scenic rivers in the United States at the end of fiscal 2005 in the first column and the number at the end of fiscal 2004 in the second column.

Line 5—Enter the number of natural landmarks managed by the National Park Service at the end of fiscal 2005 in the first column and the number at the end of fiscal 2004 in the second column.

Line 6—Enter the number of natural landmarks managed by the Bureau of Land Management at the end of fiscal 2005 in the first column and the number at the end of fiscal 2004 in the second column.

Line 7—Enter the number of natural landmarks managed by the Fish and Wildlife Service at the end of fiscal 2005 in the first column and the number at the end of fiscal 2004 in the second column.

Line 8—Enter the number of national forests managed by the U.S. Forest Service at the end of fiscal 2005 in the first column and the number at the end of fiscal 2004 in the second column.

Line 9—Enter the number of national grasslands managed by the U.S. Forest Service at the end of fiscal 2005 in the first column and the number at the end of fiscal 2004 in the second column.

Line 10—Enter the number of acres of public land with national grasslands at the end of fiscal 2005 in the first column and the number at the end of fiscal 2004 in the second column.

### **Section E—Cultural Heritage Assets**

Line 1—Enter the number of historic sites and structures encompassed by U.S. Forest Service land at the end of fiscal 2005 in the first column and the number at the end of fiscal 2004 in the second column.

Line 2—Enter the number of American military cemeteries on foreign soil managed by the American Battle Monuments Commission at the end of fiscal 2005 in the first column and the number at the end of fiscal 2004 in the second column.

Line 3—Enter the number of stand alone memorials managed by the American Battle Monuments Commission at the end of fiscal 2005 in the first column and the number at the end of fiscal 2004 in the second column.

Line 4—Enter the number of archeological sites managed by the National Park Service at the end of fiscal 2005 in the first column and the number at the end of fiscal 2004 in the second column.

Line 5—Enter the number of archeological sites managed by the other bureaus in the Department of the Interior at the end of fiscal 2005 in the first column and the number at the end of fiscal 2004 in the second column.

### **“Other Text Data” Tab**

#### **Section A—Heritage Assets (SFFAS No. 8, par. 50)**

Provide information as it relates to each type of heritage asset. Examples of condition information include, among others:

- (1) averages of standardized condition rating codes; (2) percentage of assets above, at, or below acceptable condition; or
- (3) narrative information about the asset.

Collection-type heritage asset:

Line 1—Describe the methods of acquisition of collection-type heritage assets.

Line 2—Describe the methods of withdrawal of collection-type heritage assets.

Line 3—Describe the condition of the collection-type heritage assets.

Natural heritage asset:

Line 4—Describe the methods of acquisition of natural heritage assets.

Line 5—*Describe the methods of withdrawal of natural heritage assets.*

Line 6—*Describe the condition of the natural heritage assets.*

Cultural heritage asset:

Line 7—*Describe the methods of acquisition of the cultural heritage assets.*

Line 8—*Describe the methods of withdrawal of the cultural heritage assets.*

Line 9—*Describe the condition of the cultural heritage assets.*

#### **Note 6. Stewardship Responsibilities, United States Government Statement of Social Insurance**

##### **“Other Data Info” Tab (SFFAS No. 17, par 32 (3))**

##### **Section A—Federal Old-Age, Survivors and Disability Insurance Program (OASDI) (To be completed only by the Social Security Administration)**

Line 1—*Enter the amount, in present value of long-range actuarial projections, of contributions and earmarked taxes for the participants who have attained age 62 for year 2005 in the first column, year 2004 in the second column, year 2003 in the third column, year 2002 in the fourth column, and year 2001 in the fifth column.*

Line 2—*Enter the amount, in present value of long-range actuarial projections, of contributions and earmarked taxes for participants ages 15-61 for year 2005 in the first column, year 2004 in the second column, year 2003 in the third column, year 2002 in the fourth column, and year 2001 in the fifth column.*

Line 3—*Enter the amount, in present value of long-range actuarial projections, of contributions and earmarked taxes for future participants (under age 15 and births during period) for year 2005 in the first column, year 2004 in the second column, year 2003 in the third column, year 2002 in the fourth column, and year 2001 in the fifth column.*

Line 4—Calculations of all current and future participants. This is a calculated line. It is the sum of lines 1-3.

Line 5—*Enter the amount, in present value of long-range actuarial projections, of expenditures for scheduled future benefits for participants who have attained age 62 for year 2005 in the first column, year 2004 in the second column, year 2003 in the third column, year 2002 in the fourth column, and year 2001 in the fifth column.*

Line 6—*Enter the amount, in present value of long-range actuarial projections, of expenditures for scheduled future benefits for participants ages 15-61 for year 2005 in the first column, year 2004 in the second column, year 2003 in the third column, year 2002 in the fourth column, and year 2001 in the fifth column.*

Line 7—*Enter the amount, in present value of long-range actuarial projections, of expenditures for scheduled future benefits for future participants (under age 15 and births during period) for year 2005 in the first column, year 2004 in the second column, year 2003 in the third column, year 2002 in the fourth column, and year 2001 in the fifth column.*

Line 8—Calculations of all current and future participants. This is a calculated line. It is the sum of lines 5-7.

Line 9—Calculations of present value of future expenditures less future revenue. This is a calculated line. It is the subtraction of line 4 from line 8.

**Section B—Federal Hospital Insurance Program (HI - Medicare Part A) (To be completed only by the Department of Health and Human Services)**

Line 1—Enter the amount, in present value of long-range actuarial projections, of contributions and earmarked taxes from participants who have attained eligibility age for year 2005 in the first column, year 2004 in the second column, year 2003 in the third column, year 2002 in the fourth column, and year 2001 in the fifth column.

Line 2—Enter the amount, in present value of long-range actuarial projections, of contributions and earmarked taxes from participants who have not attained eligibility age for year 2005 in the first column, year 2004 in the second column, year 2003 in the third column, year 2002 in the fourth column, and year 2001 in the fifth column.

Line 3—Enter the amount, in present value of long-range actuarial projections, of contributions and earmarked taxes from future participants for year 2005 in the first column, year 2004 in the second column, year 2003 in the third column, year 2002 in the fourth column, and year 2001 in the fifth column.

Line 4—Calculations of all current and future participants – the sum of lines 1-3.

Line 5—Enter the amount, in present value of long-range actuarial projections, of expenditures for scheduled future benefits for participants who have attained eligibility age for year 2005 in the first column, year 2004 in the second column, year 2003 in the third column, year 2002 in the fourth column, and year 2001 in the fifth column.

Line 6—Enter the amount, in present value of long-range actuarial projections, of expenditures for scheduled future benefits for participants who have not attained eligibility age for year 2005 in the first column, year 2004 in the second column, year 2003 in the third column, year 2002 in the fourth column, and year 2001 in the fifth column.

Line 7—Enter the amount, in present value of long-range actuarial projections, of expenditures for scheduled future benefits for future participants for year 2005 in the first column, year 2004 in the second column, year 2003 in the third column, year 2002 in the fourth column, and year 2001 in the fifth column.

Line 8—Calculations of all current and future participants – the sum of lines 5-7.

Line 9—Calculations of present value of future expenditures less future revenue – the subtraction of line 4 from line 8.

**Section C—Federal Supplementary Medical Insurance Program (SMI – Medicare Part B) (To be completed only by the Department of Health and Human Services)**

Line 1—Enter the amount, in present value of long-range actuarial projections, of premiums from participants who have attained eligibility age for year 2005 in the first column, year 2004 in the second column, year 2003 in the third column, year 2002 in the fourth column, and year 2001 in the fifth column.

Line 2—Enter the amount, in present value of long-range actuarial projections, of premiums from participants who have not attained eligibility age for year 2005 in the first column, year 2004 in the second column, year 2003 in the third column, year 2002 in the fourth column, and year 2001 in the fifth column.

Line 3—Enter the amount, in present value of long-range actuarial projections, of premiums from future participants for year 2005 in the first column, year 2004 in the second column, year 2003 in the third column, year 2002 in the fourth column, and year 2001 in the fifth column.

Line 4—Calculations of all current and future participants – the sum of lines 1-3.

Line 5—Enter the amount, in present value of long-range actuarial projections, of expenditures for scheduled future benefits for participants who have attained eligibility age for year 2005 in the first column, year 2004 in the second column, year 2003 in the third column, year 2002 in the fourth column, and year 2001 in the fifth column.

Line 6—Enter the amount, in present value of long-range actuarial projections, of expenditures for scheduled future benefits for participants who have not attained eligibility age for year 2005 in the first column, year 2004 in the second column, year 2003 in the third column, year 2002 in the fourth column, and year 2001 in the fifth column.

Line 7—Enter the amount, in present value of long-range actuarial projections, of expenditures for scheduled future benefits for future participants for year 2005 in the first column, year 2004 in the second column, year 2003 in the third column, year 2002 in the fourth column, and year 2001 in the fifth column.

Line 8—Calculations of all current and future participants – the sum of lines 5-7.

Line 9—Calculations of present value of future expenditures less future revenue – the subtraction of line 4 from line 8.

**Section D—Federal Supplementary Medical Insurance Program (SMI – Medicare Part D) (To be completed only by the Department of Health and Human Services)**

Line 1—Enter the amount, in present value of long-range actuarial projections, of premiums from participants who have attained eligibility age for year 2005 in the first column, year 2004 in the second column, year 2003 in the third column, year 2002 in the fourth column, and year 2001 in the fifth column.

Line 2—Enter the amount, in present value of long-range actuarial projections, of premiums from participants who have not attained eligibility age for year 2005 in the first column, year 2004 in the second column, year 2003 in the third column, year 2002 in the fourth column, and year 2001 in the fifth column.

Line 3—Enter the amount, in present value of long-range actuarial projections, of premiums from future participants for year 2005 in the first column, year 2004 in the second column, year 2003 in the third column, year 2002 in the fourth column, and year 2001 in the fifth column.

Line 4—Calculations of all current and future participants – the sum of lines 1-3.

Line 5—Enter the amount, in present value of long-range actuarial projections, of expenditures for scheduled future benefits for participants who have attained eligibility age for year 2005 in the first column, year 2004 in the second column, year 2003 in the third column, year 2002 in the fourth column, and year 2001 in the fifth column.

Line 6—Enter the amount, in present value of long-range actuarial projections, of expenditures for scheduled future benefits for participants who have not attained eligibility age for year 2005 in the first column, year 2004 in the second column, year 2003 in the third column, year 2002 in the fourth column, and year 2001 in the fifth column.

Line 7—Enter the amount, in present value of long-range actuarial projections, of expenditures for scheduled future benefits for future participants for year 2005 in the first column, year 2004 in the second column, year 2003 in the third column, year 2002 in the fourth column, and year 2001 in the fifth column.

Line 8—Calculations of all current and future participants – the sum of lines 5-7.

Line 9—Calculations of present value of future expenditures less future revenues – the subtraction of line 4 from line 8.

**Section E—Railroad Retirement Program (To be completed only by the Railroad Retirement Board)**

Line 1—Enter the amount, in present value of long-range actuarial projections, of contributions and earmarked taxes from participants who have attained eligibility age for year 2005 in the first column, year 2004 in the second column, year 2003 in the third column, year 2002 in the fourth column, and year 2001 in the fifth column.



Line 2—Enter the amount, in present value of long-range actuarial projections, of contributions and earmarked taxes from participants who have not attained eligibility age for year 2005 in the first column, year 2004 in the second column, year 2003 in the third column, year 2002 in the fourth column, and year 2001 in the fifth column.

Line 3—Enter the amount, in present value of long-range actuarial projections, of contributions and earmarked taxes from future participants for year 2005 in the first column, year 2004 in the second column, year 2003 in the third column, year 2002 in the fourth column, and year 2001 in the fifth column.

Line 4—Calculations of all current and future participants – the sum of lines 1-3.

Line 5—Enter the amount, in present value of long-range actuarial projections, of expenditures for scheduled future benefits for participants who have attained eligibility age at the end of fiscal 2005 in the first column, the end of fiscal 2004 in the second column, the end of fiscal 2003 in the third column, the end of fiscal 2002 in the fourth column, and the end of fiscal 2001 in the fifth column.

Line 6—Enter the amount, in present value of long-range actuarial projections, of expenditures for scheduled future benefits for participants who have not attained eligibility age for year 2005 in the first column, year 2004 in the second column, year 2003 in the third column, year 2002 in the fourth column, and year 2001 in the fifth column.

Line 7—Enter the amount, in present value of long-range actuarial projections, of expenditures for scheduled future benefits for future participants for year 2005 in the first column, year 2004 in the second column, year 2003 in the third column, year 2002 in the fourth column, and year 2001 in the fifth column.

Line 8—Calculations of all current and future participants – the sum of lines 5-7.

Line 9—Calculations of present value of future expenditures less future revenues – the subtraction of line 4 from line 8.

#### **Section F—Black Lung (Part C) Program (To be completed only by the Department of Labor)**

Line 1—Enter the amount, in present value of long-range actuarial projections, of future expenditures less future revenue for year 2005 in the first column, year 2004 in the second column, year 2003 in the third column, year 2002 in the fourth column, and year 2001 in the fifth column.

#### **Section G—Trust Fund Balances at the Beginning of the Valuation Period**

Line 1—Enter the amount of the OASDI Trust Fund balance at the beginning of the valuation period for fiscal 2005 in the first column, for fiscal 2004 in the second column, for fiscal 2003 in the third column, for fiscal 2002 in the fourth column, and for fiscal 2001 in the fifth column.

Line 2—Enter the amount of the HI – Medicare Part A Trust Fund balance at the beginning of the valuation period for fiscal 2005 in the first column, for fiscal 2004 in the second column, for fiscal 2003 in the third column, for fiscal 2002 in the fourth column, and for fiscal 2001 in the fifth column.

Line 3—Enter the amount of the SMI – Medicare Part B Trust Fund balance at the beginning of the valuation period for fiscal 2005 in the first column, for fiscal 2004 in the second column, for fiscal 2003 in the third column, for fiscal 2002 in the fourth column, and for fiscal 2001 in the fifth column.

Line 4—Enter the amount of the SMI – Medicare Part D Trust Fund balance at the beginning of the valuation period for fiscal 2005 in the first column, for fiscal 2004 in the second column, for fiscal 2003 in the third column, for fiscal 2002 in the fourth column, and for fiscal 2001 in the fifth column.

Line 5—Enter the amount of the Railroad Retirement Trust Fund balance at the beginning of the valuation period for fiscal 2005 in the first column, for fiscal 2004 in the second column, for fiscal 2003 in the third column, for fiscal 2002 in the fourth column, and for fiscal 2001 in the fifth column.

Line 6—Enter the amount of the Black Lung (Part C) Trust Fund balance at the beginning of the valuation period for fiscal 2005 in the first column, for fiscal 2004 in the second column, for fiscal 2003 in the third column, for fiscal 2002 in the fourth column, and for fiscal 2001 in the fifth column.

Line 7—Enter the amount of the Unemployment Insurance Trust Fund balance at the beginning of the valuation period for fiscal 2005 in the first column, for fiscal 2004 in the second column, for fiscal 2003 in the third column, for fiscal 2002 in the fourth column, and for fiscal 2001 in the fifth column.

#### **“Other Text Data” Tab**

##### **Section A**

Line 1—Provide the projection period and the valuation date for the present value of long-range actuarial projections for OASDI.

##### **Section B**

Line 1—Provide the projection period and the valuation date for the present value of long-range actuarial projections for HI – Medicare Part A.

##### **Section C**

Line 1—Provide the projection period and the valuation date for the present value of long-range actuarial projections for SMI – Medicare Part B.

Line 2—Provide the present value amount of 2005 transfers from the General Fund of the Treasury to the Medicare Part B account that is included in the Center for the Medicare and Medicaid Services' (CMS') 2005 FR.

##### **Section D**

Line 1—Provide the projection period and the valuation date for the present value of long-range actuarial projections for SMI – Medicare Part D.

Line 2—Provide the present value amount of 2005 transfers from the General Fund of the Treasury, to the Medicare Part D account that is included in the Center for the Medicare and Medicaid Services' (CMS') 2005 FR.

##### **Section E**

Line 1—Provide the projection period and the valuation date for the present value of long-range actuarial projections for railroad retirement.

##### **Section F**

Line 1—Provide the projection period and the valuation date for the present value of long-range actuarial projections for Black Lung (Part C).

##### **Section G—Statutory or Other Material Changes after the Current Fiscal Year (SFFAS No. 17, par. 24)**

Line 1—Describe the statutory or other material changes affecting the OASDI after the current fiscal year, including those enacted between the fiscal yearend and the date of the report, along with the implications thereof.

Line 2—Describe the statutory or other material changes affecting the HI after the current fiscal year, including those enacted between the fiscal yearend and the date of the report, along with the implications thereof.

Line 3—Describe the statutory or other material changes affecting the SMI – Medicare Part B after the current fiscal year, including those enacted between the fiscal yearend and the date of the report, along with the implications thereof.

Line 4—Describe the statutory or other material changes affecting the SMI – Medicare Part D after the current fiscal year, including those enacted between the fiscal yearend and the date of the report, along with the implications thereof.

Line 5—Describe the statutory or other material changes affecting the railroad retirement after the current fiscal year, including those enacted between the fiscal yearend and the date of the report, along with the implications thereof.

Line 6—Describe the statutory or other material changes affecting the Black Lung (Part C) after the current fiscal year, including those enacted between the fiscal yearend and the date of the report, along with the implications thereof.

Line 7—Describe the statutory or other material changes affecting the unemployment insurance after the current fiscal year, including those enacted between the fiscal yearend and the date of the report, along with the implications thereof.

#### **Section H—Other**

Line 1—Describe the percentage of covered earnings employers and employees are required to pay to the OASDI trust funds.

Line 2—Describe the percentage of covered earnings self-employed are required to pay to the OASDI trust funds.

Line 3—Describe the maximum annual amount that payroll taxes are computed on wages and net earnings for self-employment for the current and prior years.

Line 4—Describe the maximum percentage of OASDI benefits subject to taxation for the current and prior years.

Line 5—Describe the percentage of earnings employers and employees are required to pay to HI.

Line 6—Describe the percentage of earnings self-employed are required to pay to HI.

Line 7—Describe the percentage of SMI program costs (Part B and D) represented by transfers from the General Fund of the Treasury.

Line 8—Describe the percentage of SMI program costs financed by the monthly premiums from beneficiaries.

#### **Note 7. Annual Revenues and Expenditures for Medicare and Social Security Trust Funds and the Total Federal Budget (To be reported only by the Department of the Treasury)**

##### **“Other Data Info” Tab**

#### **Section A—Revenues From the Public and Other Government Accounts**

Line 1—Enter the amount of payroll and benefit taxes from the public for HI in the first column, for SMI (Medicare Part B and Medicare Part D) in the second column, for OASDI in the third column, and for the other Government accounts in the fourth column.

Line 2—Enter the amount of premiums from the public for HI in the first column, for SMI (Medicare Part B and Medicare Part D) in the second column, for OASDI in the third column, and for the other Government accounts in the fourth column.

Line 3—Enter the amount of other taxes and fees from the public for HI in the first column, for SMI (Medicare Part B and Medicare Part D) in the second column, for OASDI in the third column, and for the other Government accounts in the fourth column.

Line 4—Enter the total amount of expenditures to the public for HI in the first column, for SMI (Medicare Part B and Medicare Part D) in the second column, for OASDI in the third column, and for the other Government accounts in the fourth column.

Line 5—Enter the amount of transfers from other Government accounts to HI in the first column, to SMI (Medicare Part B and Medicare Part D) in the second column, to OASDI in the third column, and to the other Government accounts in the fourth column.

Line 6—Enter the amount of interest credits from other government accounts for HI in the first column, for SMI (Medicare Part B and Medicare Part D) in the second column, for OASDI in the third column, and for the other Government accounts in the fourth column.

**Note 8. Social Security (SFFAS No. 17, par. 31 and 32 (1) and (2)) (To be completed only by the Social Security Administration)**

**“Other Data Info” Tab**

**Section A—Demographic Assumptions (SFFAS No. 17, par 25)**

Line 1—Enter the rate of the demographic assumptions used for the total fertility rate in year 2005 in the first column, year 2006 in the second column, year 2010 in the third column, year 2020 in the fourth column, and year 2030+ in the fifth column.

Line 2—Enter the rate of the demographic assumptions used for the age-sex adjusted death rate in year 2005 in the first column, year 2006 in the second column, year 2010 in the third column, year 2020 in the fourth column, and year 2030+ in the fifth column.

Line 3—Enter the amount in units of the demographic assumptions used for life expectancy at birth (male) in year 2005 in the first column, year 2006 in the second column, year 2010 in the third column, year 2020 in the fourth column, and year 2030+ in the fifth column.

Line 4—Enter the amount in units of the demographic assumptions used for life expectancy at birth (female) in year 2005 in the first column, year 2006 in the second column, year 2010 in the third column, year 2020 in the fourth column, and year 2030+ in the fifth column.

Line 5—Enter the amount in units of the demographic assumptions used for net immigration (persons) in year 2005 in the first column, year 2006 in the second column, year 2010 in the third column, year 2020 in the fourth column, and year 2030+ in the fifth column.

**Section B—Economic Assumptions (SFFAS No. 17, par 25)**

Line 1—Enter the percentage change of economic assumptions for productivity (total economy) in year 2005 in the first column, year 2006 in the second column, year 2010 in the third column, year 2020 in the fourth column, and year 2030+ in the fifth column.

Line 2—Enter the percentage of economic assumptions for real wage differential in year 2005 in the first column, year 2006 in the second column, year 2010 in the third column, year 2020 in the fourth column, and year 2030+ in the fifth column.

Line 3—Enter the percentage change of economic assumptions for the Consumer Price Index in year 2005 in the first column, year 2006 in the second column, year 2010 in the third column, year 2020 in the fourth column, and year 2030+ in the fifth column.

Line 4—Enter the percentage of economic assumptions for average annual interest rate in year 2005 in the first column, year 2006 in the second column, year 2010 in the third column, year 2020 in the fourth column, and year 2030+ in the fifth column.

#### **Section C—Number of OASDI Beneficiaries**

Column 1—Enter the number of OASDI beneficiaries for every 100 covered workers for the years 2005-2079.

#### **Section D—OASDI Income (Excluding Interest) and Expenditures in Nominal Dollars**

Column 1—Enter the amount of OASDI income (excluding interest) in nominal dollars for the years 2005-2079.

Column 2—Enter the amount of OASDI expenditures in nominal dollars for the years 2005-2079.

#### **Section E—OASDI Income (Excluding Interest) and Expenditures as Percent of Taxable Payroll**

Column 1—Enter the percentage of the estimated OASDI income (excluding interest) as a percent of taxable payroll for the years 2005-2079.

Column 2—Enter the percentage of the estimated OASDI expenditures as a percent of taxable payroll for the years 2005-2079.

#### **Section F—OASDI Income (Excluding Interest) and Expenditures as a Percentage of Gross Domestic Product (GDP)**

Column 1—Enter the percentage of the estimated OASDI income (excluding interest) as a percentage of the GDP for the years 2005-2079.

Column 2—Enter the percentage of the estimated OASDI expenditures as a percentage of the GDP for the years 2005-2079.

#### **Section G—Present Values of Estimated OASDI Expenditures in Excess of Income Under Various Assumptions (SFFAS No. 17, par 32 (4))**

Line 1—Enter the amount of the low cost average annual reduction in death rates in the first column, intermediate cost in the second column, and high cost in the third column for the years 2005-2079.

Line 2—Enter the amount of the low cost total fertility rates in the first column, intermediate cost in the second column, and high cost in the third column for the years 2005-2079.

Line 3—Enter the amount of the low cost real wage differential in the first column, intermediate cost in the second column, and high cost in the third column for the years 2005-2079.

Line 4—Enter the amount of the low cost CPI change in the first column, intermediate cost in the second column, and high cost in the third column for the years 2005-2079.

Line 5—Enter the amount of the low cost net immigration in the first column, intermediate cost in the second column, and high cost in the third column for the years 2005-2079.

Line 6—Enter the amount of the low cost real interest rate in the first column, intermediate cost in the second column, and high cost in the third column for the years 2005-2079.

**Section H—Present Values of Estimated OASDI Expenditures in Excess of Income Under Various Assumptions – Assumption Used (Excluding Net Immigration) (SFFAS No. 17, par 32 (4))**

Line 1—Enter the percentage of assumption used as low cost of average annual reduction in death rates in the first column, intermediate cost in the second column, and high cost in the third column for the years 2005-2079.

Line 2—Enter the percentage of assumption used as low cost of total fertility rates in the first column, intermediate cost in the second column, and high cost in the third column for the years 2005-2079.

Line 3—Enter the percentage of assumption used as low cost of real wage differential in the first column, intermediate cost in the second column, and high cost in the third column for the years 2005-2079.

Line 4—Enter the percentage of assumption used as low cost of CPI change in the first column, intermediate cost in the second column, and high cost in the third column for the years 2005-2079.

Line 5—Enter the percentage of assumption used as low cost of real interest rate in the first column, intermediate cost in the second column, and high cost in the third column for the years 2005-2079.

**Section I—Assumption Used for Net Immigration (SFFAS No. 17, par 32 (4))**

Line 1—Enter the percentage of assumption used as low cost of net immigration in the first column, intermediate cost in the second column, and high cost in the third column for the years 2005-2079

**Section J—Present Values of Revenues and Cost of OASDI as of January 1, 2005**

Line 1—Enter the present value amount of revenues from the public (taxes) for OASDI of 75-year open group obligations as of January 1, 2005, in the first column.

Line 2—Enter the present value amount of total costs to the public for OASDI of 75-year open group obligations as of January 1, 2005, in the first column.

Line 3—Enter the present value amount of trust fund for OASDI of 75-year open group obligations as of January 1, 2005, in the first column.

**Section K—Present Values of OASDI Expenditures Less Tax and Premium Revenue as of January 1, 2005**

Line 1—Enter the amount of present value of future expenditures less future taxes and premiums for current participants through the infinite horizon as of January 1, 2005.

Line 2—Enter the amount of current trust fund through the infinite horizon as of January 1, 2005.

Line 3—Enter the amount of net obligations for future participants through the infinite horizon as of January 1, 2005.

**“Other Text Data” Tab**

**Section L—Projection Period and the Valuation Date for the Present Value of Long-Range Actuarial Projections**

Line 1—Provide the year that the OASDI Trust Fund is projected to start using interest credits to meet its full benefit obligations.

Line 2—Provide the year that the OASDI Trust Fund reserves are projected to be exhausted.

Line 3—Provide the percentage of scheduled benefits that the present tax rates would be sufficient to pay after the OASDI Trust Fund exhaustion.

Line 4—Provide the percentage of scheduled benefits that the present tax rates would be sufficient to pay for the OASDI in 2079.

Line 5—Provide the percentage of all Federal spending represented by Social Security.

**Note 9. Medicare (SFFAS No. 17, par. 31 and 32 (1) and (2)) (To be completed only by the Department of Health and Human Services)**

**“Other Data Info” Tab**

**Section A—Demographic Assumptions (SFFAS No. 17, par. 25)**

Line 1—Enter the rate of demographic assumptions for the total fertility rate in years 2005 in the first column, year 2006 in the second column, year 2010 in the third column, year 2020 in the fourth column, and year 2030+ in the fifth column.

Line 2—Enter the rate of demographic assumptions for age-sex adjusted death rate in year 2005 in the first column, year 2006 in the second column, year 2010 in the third column, year 2020 in the fourth column, and year 2030+ in the fifth column.

Line 3—Enter the amount in units of demographic assumptions for life expectancy at birth (male) in year 2005 in the first column, year 2006 in the second column, year 2010 in the third column, year 2020 in the fourth column, and year 2030+ in the fifth column.

Line 4—Enter the amount in units of demographic assumptions for life expectancy at birth (female) in year 2005 in the first column, year 2006 in the second column, year 2010 in the third column, year 2020 in the fourth column, and year 2030+ in the fifth column.

Line 5—Enter the amount in units of demographic assumptions for net immigration (persons) in year 2005 in the first column, year 2006 in the second column, year 2010 in the third column, year 2020 in the fourth column, and year 2030+ in the fifth column.

**Section B—Economic Assumptions (SFFAS No. 17, par. 25)**

Line 1—Enter the percentage change of economic assumptions for productivity (total economy) in year 2005 in the first column, year 2006 in the second column, year 2010 in the third column, year 2020 in the fourth column, and year 2030+ in the fifth column.

Line 2—Enter the percentage of economic assumptions for real wage differential in year 2005 in the first column, year 2006 in the second column, year 2010 in the third column, year 2020 in the fourth column, and year 2030+ in the fifth column.

Line 3—Enter the percentage change of economic assumptions for the Consumer Price Index in year 2005 in the first column, year 2006 in the second column, year 2010 in the third column, year 2020 in the fourth column, and year 2030+ in the fifth column.

Line 4—Enter the percentage of economic assumptions for the average annual interest rate in year 2005 in the first column, year 2006 in the second column, year 2010 in the third column, year 2020 in the fourth column, and year 2030+ in the fifth column.

**Section C—Total Medicare Expenditures and Noninterest Income as a Percent of GDP (SFFAS No. 17 par. 31 and 32 (1))**

Column 1—*Enter the percentage of the GDP for Medicare (HI and SMI – Medicare Part B and D) payroll taxes for the years 2005-2079.*

Column 2—*Enter the percentage of Medicare (HI and Medicare Part B and D) tax on benefit for every 100 covered workers as GDP for the years 2005-2079.*

Column 3—*Enter the percentage of the GDP for Medicare (HI and SMI – Medicare Part B and D) premiums for the years 2005-2079.*

Column 4—*Enter the percentage of the GDP for Medicare (HI and SMI – Medicare Part B and D) from general revenues transfers for the years 2005-2079.*

Column 5—*Enter the percentage of the GDP for Medicare (HI and SMI – Medicare Part B and D) expenditures of beneficiaries for the years 2005-2079.*

**Section D—Number of HI Beneficiaries**

Column 1—*Enter the number of HI beneficiaries for every 100 covered workers for the years 2005-2079.*

**Section E—HI Annual Income (Excluding Interest) and Expenditures in Nominal Dollars**

Column 1—*Enter the amount of the actuarial estimates in nominal dollars of HI annual income (excluding interest) for the years 2005-2079.*

Column 2—*Enter the amount of the actuarial estimates in nominal dollars of HI expenditures for the years 2005-2079.*

**Section F—HI Income (Excluding Interest) and Expenditures as Percent of Taxable Payroll**

Column 1—*Enter the percentage of estimated HI annual income (excluding interest) as a percentage of taxable payroll for the years 2005-2079.*

Column 2—*Enter the percentage of estimated HI expenditures as a percentage of taxable payroll for the years 2005-2079.*

**Section G—HI Income (Excluding Interest) and Expenditures as Percentage of GDP**

Column 1—*Enter the percentage of estimated HI annual income (excluding interest) as a percentage of the GDP for the years 2005-2079.*

Column 2—*Enter the percentage of estimated HI expenditures as a percentage of the GDP for the years 2005-2079.*

**Section H—Medicare Part B and Medicare Part D Premium Income and Expenditures in Nominal Dollars**

Column 1—*Enter the amount of actuarial estimates of premium income in nominal dollars of Medicare Part B and Medicare Part D for the years 2005-2079.*

Column 2—*Enter the amount of actuarial estimates of expenditures in nominal dollars of Medicare Part B and Medicare Part D for the years 2005-2079.*



**Section I—Medicare Part B and Medicare Part D Premium Income and Expenditures as Percentage of GDP**

Column 1—*Enter the percentage of the GDP for premium income of Medicare Part B and Medicare Part D for the years 2005-2079.*

Column 2—*Enter the percentage of the GDP for expenditures of Medicare Part B and Medicare Part D for the years 2005-2079.*

**Section J—Present Values of Estimated HI Expenditures in Excess of Income Under Various Assumptions (SFFAS No. 17, par 32 (4))**

Line 1—*Enter the present value amount of the low cost of average annual growth in health costs in the first column, intermediate cost in the second column, and high cost in the third column for the years 2005-2079.*

Line 2—*Enter the present value amount of the low cost of total fertility rates in the first column, intermediate cost in the second column, and high cost in the third column for the years 2005-2079.*

Line 3—*Enter the present value amount of the low cost of real wage differential in the first column, intermediate cost in the second column, and high cost in the third column for the years 2005-2079.*

Line 4—*Enter the present value amount of the low cost of CPI change in the first column, intermediate cost in the second column, and high cost in the third column for the years 2005-2079.*

Line 5—*Enter the present value amount of the low cost of net immigration in the first column, intermediate cost in the second column, and high cost in the third column for the years 2005-2079.*

Line 6—*Enter the present value amount of the low cost of real interest rate in the first column, intermediate cost in the second column, and high cost in the third column for the years 2005-2079.*

**Section K—Present Values of Estimated HI Expenditures in Excess of Income Under Various Assumptions – Assumption Used Excluding Net Immigration (SFFAS No. 17, par 32 (4))**

Line 1—*Enter the percentage of assumption used as low cost of average annual growth in health costs in the first column, intermediate cost in the second column, and high cost in the third column for the years 2005-2079.*

Line 2—*Enter the percentage of assumption used as low cost of total fertility rate in the first column, intermediate cost in the second column, and high cost in the third column for the years 2005-2079.*

Line 3—*Enter the percentage of assumption used as low cost of real wage differential in the first column, intermediate cost in the second column, and high cost in the third column for the years 2005-2079.*

Line 4—*Enter the percentage of assumption used as low cost of CPI change in the first column, intermediate cost in the second column, and high cost in the third column for the years 2005-2079.*

Line 5—*Enter the percentage of assumption used as low cost of real interest rate in the first column, intermediate cost in the second column, and high cost in the third column for the years 2005-2079.*

**Section L—Present Values of Estimated HI Expenditures in Excess of Income Under Various Assumptions – Assumption Used for Net Immigration (SFFAS No. 17, par 32 (4))**

Line 1—*Enter the percentage of assumption used as low cost of net immigration in the first column, intermediate cost in the second column, and high cost in the third column for the years 2005-2079.*

**Section M—Present Values of Estimated Medicare Part B and Part D Expenditures in Excess of Income Under Various Health Care Costs Growth Assumptions (SFFAS No. 17, par. 32 (4))**

Line 1—Enter the amount of low cost average annual growth in health costs in the first column, intermediate cost in the second column, and high cost in the third column for the years 2005-2079.

Line 2—Enter the amount of low cost total fertility rates in the first column, intermediate cost in the second column, and high cost in the third column for the years 2005-2079.

Line 3—Enter the amount of low cost real wage differential in the first column, intermediate cost in the second column, and high cost in the third column for the years 2005-2079.

Line 4—Enter the amount of low cost CPI change in the first column, intermediate cost in the second column, and high cost in the third column for the years 2005-2079.

Line 5—Enter the amount of low cost net immigration in the first column, intermediate cost in the second column, and high cost in the third column for the years 2005-2079.

Line 6—Enter the amount of low cost real interest rate in the first column, intermediate cost in the second column, and high cost in the third column for the years 2005-2079.

**Section N—Present Values of Estimated Medicare Part B and Part D Expenditures in Excess of Income Under Various Assumptions – Assumption Used (SFFAS No. 17, par 32 (4))**

Line 1—Enter the percentage of assumption used as low cost of average annual growth in health costs in the first column, intermediate cost in the second column, and high cost in the third column for the years 2005-2079.

Line 2—Enter the percentage of assumption used as low cost of total fertility rate in the first column, intermediate cost in the second column, and high cost in the third column for the years 2005-2079.

Line 3—Enter the percentage of assumption used as low cost of real wage differential in the first column, intermediate cost in the second column, and high cost in the third column for the years 2005-2079.

Line 4—Enter the percentage of assumption used as low cost of CPI change in the first column, intermediate cost in the second column, and high cost in the third column for the years 2005-2079.

Line 5—Enter the percentage of assumption used as low cost of real interest rate in the first column, intermediate cost in the second column, and high cost in the third column for the years 2005-2079.

**Section O—Present Values of Revenues and Cost of HI, Medicare Part B and Medicare Part D as of January 1, 2005**

Line 1—Enter the amount of taxes revenue from the public for HI as of January 1, 2005, in the first column, Medicare Part B in the second column, and Medicare Part D in the third column.

Line 2—Enter the amount of premiums-State transfers for HI as of January 1, 2005, in the first column, Medicare Part B in the second column, and Medicare Part D in the third column.

Line 3—Enter the amount of total costs to the public for HI as of January 1, 2005, in the first column, Medicare Part B in the second column, and Medicare Part D in the third column.

Line 4—Enter the amount of revenues from other Government accounts for HI as of January 1, 2005, in the first column, Medicare Part B in the second column, and Medicare Part D in the third column.

Line 5—Enter the amount of total expenditures for HI as of January 1, 2005, in the first column, Medicare Part B in the second column, and Medicare Part D in the third column.

Line 6—Enter the amount of the trust fund for HI as of January 1, 2005, in the first column, Medicare Part B in the second column, and Medicare Part D in the third column.

**Section P—Present Values of HI, Medicare Part B and Medicare Part D Expenditures Less Tax and Premium Revenue as of January 1, 2005**

Line 1—Enter the amount of the present value of future expenditures less future taxes and premiums for current participants for HI as of January 1, 2005, in the first column, Medicare Part B in the second column, and Medicare Part D in the third column.

Line 2—Enter the amount of the current trust fund for HI as of January 1, 2005, in the first column, Medicare Part B in the second column, and Medicare Part D in the third column.

Line 3—Enter the amount of net obligations for future participants for HI as of January 1, 2005, in the first column, Medicare Part B in the second column, and Medicare Part D in the third column.

**“Other Text Data” Tab**

**Section Q—Projection Period and the Valuation Date for the Present Value of Long-Range Actuarial Projections**

Line 1—Provide the percentage of all Federal spending represented by Medicare.

Line 2—Provide the year that the Medicare (Part A) Trust Fund is projected to be exhausted.

Line 3—Provide the percentage of scheduled benefits that the present tax rates would be sufficient to pay after the Medicare (Part A) Trust Fund is exhausted.

Line 4—Provide the percentage of scheduled benefits that the present tax rates would be sufficient to pay for Medicare (Part A) in 2079.

**Note 10. Railroad Retirement (To be completed only by the Railroad Retirement Board)**

**“Other Data Info” Tab (SFFAS No. 17, par. 31 and 32 (1) and (2))**

**Section A—Present Values of Railroad Retirement Expenditures in Excess of Income Under Various Assumptions (SFFAS No. 17, par. 32 (4))**

Line 1—Enter the amount of low cost employment rates in the first column, intermediate cost in the second column, and high cost in the third column for the years 2005-2079.

Line 2—Enter the amount of low cost interest rates in the first column, intermediate cost in the second column, and high cost in the third column for the years 2005-2079.

**Section B—Present Values of Railroad Retirement Expenditures in Excess of Income Under Various Assumptions – Assumption Used (SFFAS No. 17, par. 32 (4))**

Line 1—Enter the percentage of assumption used as low cost for employment rates in the first column, intermediate cost in the second column, and high cost in the third column for the years 2005-2079.

Line 2—Enter the percentage of assumption used as low cost for interest rates in the first column, intermediate cost in the second column, and high cost in the third column for the years 2005-2079.

**Section C—Railroad Retirement Income (Excluding Interest and Financial Interchange Income) and Expenditures in Nominal Dollars**

Column 1—*Enter the amount of actuarial estimates in nominal dollars of railroad retirement income (excluding interest and financial interchange income) for the years 2005-2079.*

Column 2—*Enter the amount of actuarial estimates in nominal dollars of railroad retirement expenditures for the years 2005-2079.*

**Section D—Railroad Retirement Income (Excluding Interest and Financial Interchange Income) and Expenditures as Percent of Tier II Taxable Payroll**

Column 1—*Enter the estimated percentage of railroad retirement income (excluding interest and financial interchange income) as percent of Tier II taxable payroll for the years 2005-2079.*

Column 2—*Enter the estimated percentage of railroad retirement expenditures as a percent of Tier II taxable payroll for the years 2005-2079.*

**Section E—Railroad Retirement Program Asset and Financial Interchange From Social Security Trust as of January 1, 2005**

Line 1—*Enter the present value of Railroad Retirement program assets (mostly investments stated at market) as of January 1, 2005.*

Line 2—*Enter the present value of financial interchange from Social Security Trust as of January 1, 2005.*

**Note 11. Black Lung (Part C) (To be completed only by the Department of Labor)**

**“Other Data Info” Tab (SFFAS No. 17, par. 31 and 32 (1) and (2))**

**Section A—Income and Expenditures (Excluding Interest) of Black Lung Trust Fund**

Column 1—*Enter the estimated amount of total income of the Black Lung Trust Fund for years 2006-2041.*

Column 2—*Enter the estimated amount of total expenditures (excluding interest) of the Black Lung Trust Fund for years 2006-2041.*

**Section B—Collections and Payments in Excise Taxes on Coal for Black Lung Trust Fund**

Line 1—*Enter the amount of collections in excise taxes on coal for the Black Lung Trust Fund, under the intermediate assumptions for the next 36 years.*

Line 2—*Enter the amount of payments for benefits and administrative expenditures in excise taxes on coal for the Black Lung Trust Fund, under the intermediate assumptions for the next 36 years.*

**Section C—Revenues, Benefit Payment Expense, and Interest Expense of Excise Taxes**

Line 1—*Enter the amount of revenues on excise taxes at the end of fiscal 2005.*

Line 2—*Enter the amount of benefit payment expense on excise taxes at the end of fiscal 2005.*

Line 3—*Enter the amount of interest expense on excise taxes at the end of fiscal 2005.*

**Section D—Estimated Black Lung Trust Fund Revenues and Expenditures**

Line 1—Enter the amount of the estimated present value of future tax income for 36-year projections of the Black Lung Trust Fund at the end of fiscal 2005.

Line 2—Enter the amount of the estimated present value of future expenditures for 36-year projections of the Black Lung Trust Fund at the end of fiscal 2005.

Line 3—Enter the amount of the accumulated balance due to the general fund for the Black Lung Trust Fund at the end of fiscal 2005.

**Section E—Present Values of Black Lung Expenditures in Excess of Income Under Various Assumptions (SFFAS No. 17, par. 32 (4))**

Line 1—Enter the amount of low cost to life expectancy in the first column, intermediate cost in the second column, and high cost in the third column for the years 2006-2041.

Line 2—Enter the amount of low cost coal production estimates in the first column, intermediate cost in the second column, and high cost in the third column for the years 2006-2041.

Line 3—Enter the amount of low cost to number of beneficiaries in the first column, intermediate cost in the second column, and high cost in the third column for the years 2006-2041.

Line 4—Enter the amount of low cost tax rate in the first column, intermediate cost in the second column, and high cost in the third column for the years 2006-2041.

Line 5—Enter the amount of low cost medical costs in the first column, intermediate cost in the second column, and high cost in the third column for the years 2006-2041.

**Section F—Present Values of Black Lung Expenditures in Excess of Income Under Various Assumptions – Assumption Used (SFFAS No. 17, par. 32 (4))**

Line 1—Enter the amount of the low cost life expectancy assumption used in the first column, intermediate cost in the second column, and high cost in the third column for the years 2006-2041.

Line 2—Enter the amount of the low cost coal production estimates assumption used in the first column, intermediate cost in the second column, and high cost in the third column for the years 2006-2041.

Line 3—Enter the amount of the low cost to number of beneficiaries assumption used in the first column, intermediate cost in the second column, and high cost in the third column for the years 2006-2041.

Line 4—Enter the amount of the low cost to tax rate assumption used in the first column, intermediate cost in the second column, and high cost in the third column for the years 2006-2041.

Line 5—Enter the amount of the low cost medical costs assumption used in the first column, intermediate cost in the second column, and high cost in the third column for the years 2006-2041.

**“Other Text Data” Tab****Section G—General Information**

Line 1—Report the increase (decrease) amount in percentage of scheduled reduction in taxes on coal sale in cash inflows between the years 2013 to 2015.

Line 2—Report the discount rate (interest rate) used to compute net present value for the year ended September 30, 2005.

**Note 12. Unemployment Insurance (Part D) (To be completed by the Department of Labor)****“Other Data Info” Tab (SFFAS No. 17, par. 31 and 32 (1) and (2))****Section A—Estimated Unemployment Trust Fund Revenues and Expenditures Under Three Economic Scenarios**

Line 1—Enter the total amount of future cash income in present values of 10-year projections of revenues (cash inflow) for the Unemployment Insurance program from 2006-2015, under expected economic conditions in the first column, the mild recession scenario in the second column, and deep recession scenario in the third column.

Line 2—Enter the total amount of future expenditures in present values of 10-year projections of revenues (cash outflow) for the Unemployment Insurance program from 2006-2015, under expected economic conditions in the first column, the mild recession scenario in the second column, and deep recession scenario in the third column.

Line 3—Enter the total amount of trust fund assets for the Unemployment Insurance program from 2006-2015, under expected economic conditions in the first column, the mild recession scenario in the second column, and deep recession scenario in the third column.

**Section B—Unemployment Trust Fund Contributions and Expenditures Using Expected Economic Conditions**

Column 1—Enter the amount of projected contributions (cash inflows) of Unemployment Insurance program for the years of 2006-2015, under the expected economic conditions.

Column 2—Enter the amount of projected expenditures (outflows) of Unemployment Insurance program for the years of 2006-2015, under the expected economic conditions.

**Section C—Present Values of Unemployment Expenditures in Excess of Income Under Various Assumptions – (SFFAS No. 17, par. 32 (4))**

Line 1—Enter the amount of low cost total unemployment rate in the first column, intermediate cost in the second column, and high cost in the third column for the years 2006-2015.

Line 2—Enter the amount of low cost civilian labor force level in the first column, intermediate cost in the second column, and high cost in the third column for the years 2006-2015.

Line 3—Enter the amount of low cost percentage of unemployed receiving benefits in the first column, intermediate cost in the second column, and high cost in the third column for the years 2006-2015.

Line 4—Enter the amount of low cost total wages in the first column, intermediate cost in the second column, and high cost in the third column for the years 2006-2015.

Line 5—Enter the amount of low cost distribution of benefit payments by State in the first column, intermediate cost in the second column, and high cost in the third column for the years 2006-2015.

Line 6—Enter the amount of low cost taxable wage base in the first column, intermediate cost in the second column, and high cost in the third column for the years 2006-2015.

Line 7—Enter the amount of low cost interest rate on Unemployment Trust Fund investments in the first column, intermediate cost in the second column, and high cost in the third column for the years 2006-2015.

**Section D—Present Values of Unemployment Expenditures in Excess of Income Under Various Assumptions – Assumption Used (SFFAS No. 17, par. 32 (4))**

Line 1—Enter the amount of the low cost total unemployment rate assumption used in the first column, intermediate cost in the second column, and high cost in the third column for the years 2006-2015.

Line 2—Enter the amount of the low cost civilian labor force level assumption used in the first column, intermediate cost in the second column, and high cost in the third column for the years 2006-2015.

Line 3—Enter the amount of the low cost percentage of unemployed receiving benefits assumption used in the first column, intermediate cost in the second column, and high cost in the third column for the years 2006-2015.

Line 4—Enter the amount of the low cost total wages assumption used in the first column, intermediate cost in the second column, and high cost in the third column for the years 2006-2015.

Line 5—Enter the amount of the low cost distribution of benefit payments by State assumption used in the first column, intermediate cost in the second column, and high cost in the third column for the years 2006-2015.

Line 6—Enter the amount of the low cost taxable wage base assumption used in the first column, intermediate cost in the second column, and high cost in the third column for the years 2006-2015.

Line 7—Enter the amount of the low cost interest rate on Unemployment Trust Fund investments assumption used in the first column, intermediate cost in the second column, and high cost in the third column for the years 2006-2015.

**Section E—Unemployment Trust Fund Solvency as of September 30, 2005 (SFFAS No. 17, par 27 (5))**

Column 1—Enter the ratio of the minimally solvent value of the current accumulated Unemployment Trust Fund balance at the end of fiscal 2005 for each State's projected benefit payments based on the highest level of annual benefit payments experienced by that State over the last 20 years.

Column 2—Enter the ratio of the **not** minimally solvent value of the current accumulated Unemployment Trust Fund balance at the end of fiscal 2005 for each State based on the highest level of annual benefit payments experienced by that State over the last 20 years.

**“Other Text Data” Tab**

**Section A—General Information**

Line 1—Describe the effects of the following three economic conditions based on the unemployment rate: expected economic conditions, mild recessionary scenario, and deep recessionary scenario.

**Note 13. Stewardship Investments**

**“Other Data Info” Tab**

**Section A—Investments in Non-Federal Physical Property**

Lines 1-5—Enter the name of the major program or category of stewardship investments in non-Federal physical property.

Line 6—Use this line for amounts not listed in lines 1-5.

Column 1—Enter the amount for fiscal 2005.

Column 2—Enter the amount for fiscal 2004.

Column 3—*Enter the amount for fiscal 2003.*

Column 4—*Enter the amount for fiscal 2002.*

Column 5—*Enter the amount for fiscal 2001.*

#### **Section B—Investments in Human Capital**

Lines 1-5—*Enter the name of the major program or category of investments in human capital.*

Line 6—*Use this line for amounts not listed in lines 1-5.*

Column 1—*Enter the amount for fiscal 2005.*

Column 2—*Enter the amount for fiscal 2004.*

Column 3—*Enter the amount for fiscal 2003.*

Column 4—*Enter the amount for fiscal 2002.*

Column 5—*Enter the amount for fiscal 2001.*

#### **Section C—Investment in Basic Research**

Lines 1-5—*Enter the name of the major program or category of investments in basic research.*

Line 6—*Use this line for amounts not listed in lines 1-5.*

Column 1—*Enter the amount for fiscal 2005.*

Column 2—*Enter the amount for fiscal 2004.*

Column 3—*Enter the amount for fiscal 2003.*

Column 4—*Enter the amount for fiscal 2002.*

Column 5—*Enter the amount for fiscal 2001.*

#### **Section D—Investments in Applied Research**

Lines 1-5—*Enter the name of the major program or category of investments in applied research.*

Line 6—*Use this line for amounts not listed in lines 1-5.*

Column 1—*Enter the amount for fiscal 2005.*

Column 2—*Enter the amount for fiscal 2004.*

Column 3—*Enter the amount for fiscal 2003.*

Column 4—*Enter the amount for fiscal 2002.*

Column 5—*Enter the amount for fiscal 2001.*



**Section E—Investments in Development**

Lines 1-5—*Enter the name of the major program or category of investments in development.*

Line 6—*Use this line for amounts not listed in lines 1-5.*

Column 1—*Enter the amount for fiscal 2005.*

Column 2—*Enter the amount for fiscal 2004.*

Column 3—*Enter the amount for fiscal 2003.*

Column 4—*Enter the amount for fiscal 2002.*

Column 5—*Enter the amount for fiscal 2001.*

**“Other Text Data” Tab****Section A—Investments in Non-Federal Physical Property (SFFAS No. 8 par. 87)**

Line 1—*Describe the federally owned physical property transferred to State and local governments.*

Line 2—*Describe the major programs of Federal investments in non-Federal property used in the “Other Data Info” tab.*

**Section B—Investments in Human Capital (SFFAS No. 8 par. 94)**

Line 1—*Describe the major education and training programs considered Federal investments in human capital used in the “Other Data Info” tab.*

**Section C—Investments in Basic Research (SFFAS No. 8 par. 100)**

Line 1—*Describe the major programs of Federal investments in basic research used in the “Other Data Info” tab.*

**Section D—Investments in Applied Research (SFFAS No. 8 par. 100)**

Line 1—*Describe the major programs of Federal investments in applied research used in the “Other Data Info” tab.*

**Section E—Investments in Development (SFFAS No. 8 par. 100)**

Line 1—*Describe the major programs of Federal investments in development used in the “Other Data Info” tab.*

**Note 14. Deferred Maintenance****“Other Data Info” Tab**

Note: Use Section A to report the deferred maintenance if the agency does not use the condition assessment survey method or the total life-cycle cost method for deferred maintenance. Be sure to complete question 1 in Section C of the “Other Text Data” tab.

**Section A—Condition Assessment Survey Method**

Use this section if the agency uses the condition assessment survey method of measuring deferred maintenance or a method other than the total life-cycle cost method. Report the low estimate, high estimate, and critical maintenance cost to bring Government-owned property to an acceptable condition for the following categories (SFFAS No. 6, par 83).

Line 1—Building, structures, and facilities:

Column 1—*Enter the low estimate cost for fiscal 2005.*

Column 2—*Enter the high estimate cost for fiscal 2005.*

Column 3—*Enter the critical maintenance cost for fiscal 2005.*

Column 4—*Enter the low estimate cost for fiscal 2004.*

Column 5—*Enter the high estimate cost for fiscal 2004.*

Column 6—*Enter the critical maintenance cost for fiscal 2004.*

Line 2—Furniture, fixtures, and equipment

Column 1—*Enter the low estimate cost for fiscal 2005.*

Column 2—*Enter the high estimate cost for fiscal 2005.*

Column 3—*Enter the critical maintenance cost for fiscal 2005.*

Column 4—*Enter the low estimate cost for fiscal 2004.*

Column 5—*Enter the high estimate cost for fiscal 2004.*

Column 6—*Enter the critical maintenance cost for fiscal 2004.*

Line 3—Other general property, plant, and equipment

Column 1—*Enter the low estimate cost for fiscal 2005.*

Column 2—*Enter the high estimate cost for fiscal 2005.*

Line 4—Heritage assets

Column 1—*Enter the low estimate cost for fiscal 2005.*

Column 2—*Enter the high estimate cost for fiscal 2005.*

Column 3—*Enter the critical maintenance cost for fiscal 2005.*

Column 4—*Enter the low estimate cost for fiscal 2004.*

Column 5—*Enter the high estimate cost for fiscal 2004.*

Column 6—*Enter the critical maintenance cost for fiscal 2004.*

## Line 5—Stewardship land

Column 1—*Enter the low estimate cost for fiscal 2005.*Column 2—*Enter the high estimate cost for fiscal 2005.*Column 3—*Enter the critical maintenance cost for fiscal 2005.*Column 4—*Enter the low estimate cost for fiscal 2004.*Column 5—*Enter the high estimate cost for fiscal 2004.*Column 6—*Enter the critical maintenance cost for fiscal 2004.***Section B—Total Life-Cycle Cost Method**

Use this section if the agency uses the total life-cycle cost method for measuring deferred maintenance. Report the required information for the following categories (SFFAS No. 6, par 83).

## Line 1—Building, structures, and facilities:

Column 1—*Enter the amount of prior-year balance of cumulative deferred maintenance.*Column 2—*Enter the amount of maintenance defined as required maintenance for the period.*Column 3—*Enter the amount of maintenance actually performed during the period.*Column 4—*Enter the amount of difference between forecast and actual maintenance.*Column 5—*Enter the amount of adjustments to scheduled amounts deemed necessary by PP&E managers.*Column 6—*Enter the amount of ending cumulative balance for the period for each major class of assets experiencing deferred maintenance.*

## Line 2—Furniture, fixtures, and equipment

Column 1—*Enter the amount of prior-year balance of cumulative deferred maintenance.*Column 2—*Enter the amount of maintenance defined as required maintenance for the period.*Column 3—*Enter the amount of maintenance actually performed during the period.*Column 4—*Enter the amount of difference between forecast and actual maintenance.*Column 5—*Enter the amount of adjustments to scheduled amounts deemed necessary by PP&E managers.*Column 6—*Enter the amount of ending cumulative balance for the period for each major class of assets experiencing deferred maintenance.*

## Line 3—Other general property, plant, and equipment

Column 1—*Enter the amount of prior-year balance of cumulative deferred maintenance.*Column 2—*Enter the amount of maintenance defined as required maintenance for the period.*

Column 3—*Enter the amount of maintenance actually performed during the period.*

Column 4—*Enter the amount of difference between forecast and actual maintenance.*

Column 5—*Enter the amount of adjustments to scheduled amounts deemed necessary by PP&E managers.*

Column 6—*Enter the amount of ending cumulative balance for the period for each major class of assets experiencing deferred maintenance.*

Line 4—Heritage assets

Column 1—*Enter the amount of prior-year balance of cumulative deferred maintenance.*

Column 2—*Enter the amount of maintenance defined as required maintenance for the period.*

Column 3—*Enter the amount of maintenance actually performed during the period.*

Column 4—*Enter the amount of difference between forecast and actual maintenance.*

Column 5—*Enter the amount of adjustments to scheduled amounts deemed necessary by PP&E managers.*

Column 6—*Enter the amount of ending cumulative balance for the period for each major class of assets experiencing deferred maintenance.*

Line 5—Stewardship land

Column 1—*Enter the amount of prior-year balance of cumulative deferred maintenance*

Column 2—*Enter the amount of maintenance defined as required maintenance for the period*

Column 3—*Enter the amount of maintenance actually performed during the period.*

Column 4—*Enter the amount of difference between forecast and actual maintenance.*

Column 5—*Enter the amount of adjustments to scheduled amounts deemed necessary by PP&E managers*

Column 6—*Enter the amount of ending cumulative balance for the period for each major class of assets experiencing deferred maintenance.*

**“Other Text Data” Tab**

**Section A—Condition Assessment Survey Method**

Line 1—*Describe the requirements or standards for acceptable operating condition if the condition assessment survey method is used (SFFAS no.6, par. 83) listed on lines 1-8 in Section A of the “Other Data Info” tab.*

Line 2—*Describe the changes in the condition requirements or standards and asset condition, if the condition assessment survey method is used (SFFAS No. 6, par. 83) listed on lines 1- 8 in Section A of the “Other Data Info” tab.*

Line 3—*Provide the definition of critical and noncritical deferred maintenance for each major class of assets listed on lines 1-8 in Section A of the “Other Data Info” tab.*

**Section B—Total Life-Cycle Cost Method**

Line 1—*Provide the original date of maintenance forecast and an explanation for any changes to the forecast (SFFAS No. 6, par. 83) listed on lines 1-6 in Section B of the “Other Data Info” tab.*

**Section C—Other Methods**

Complete this section if data was entered in Section A and do not use the condition assessment survey method.

Line 1—*Describe the method used. Provide a crosswalk of the column headings for the data entered in Section A to what they would be if the agency designed the form.*

**Note 15. Unexpended Budget Authority****“Other Data Info” Tab (To be completed only by Office of Management and Budget)****Section A—Other Related Information**

Line 1—*Enter the amount of the total unobligated budget authority balance at the end of fiscal 2005 in the first column and the fiscal 2004 amount in the second column.*

Line 2—*Enter the amount of the total obligated budget authority balance at the end of fiscal 2005 in the first column and the fiscal 2004 amount in the second column.*

**Note 16. Tax Burden (To be completed only by Treasury)****“Other Data Info” Tab****Section A—Individual Income Tax Returns for Tax Year 2003**

Line 1—*Enter the amount in units for the number of taxable returns for individuals in the “Under \$15,000” adjusted gross income level (AGI) for tax year 2003.*

Line 2—*Enter the amount in units for the number of taxable returns for individuals in the “\$15,000 under \$30,000” AGI level for tax year 2003.*

Line 3—*Enter the amount in units for the number of taxable returns for individuals in the “\$30,000 under \$50,000” AGI level for tax year 2003.*

Line 4—*Enter the amount in units for the number of taxable returns for individuals in the “\$50,000 under \$100,000” AGI level for tax year 2003.*

Line 5—*Enter the amount in units for the number of taxable returns for individuals in the “\$100,000 under \$200,000” AGI level for tax year 2003.*

Line 6—*Enter the amount in units for the number of taxable returns for individuals in the “\$200,000 or more” AGI level for tax year 2003.*

**Section B—Individual AGI and Income Tax Information for Tax Year 2003**

Provide the dollar value of AGI and the total income tax for individuals by the following AGI levels

Line 1—*Enter the dollar value of AGI for individuals in the “Under 15,000” level for tax year 2003 in column 1; enter the dollar value of the total income tax for individuals in the “Under \$15,000” level for tax year 2003 in column 2.*

Line 2—Enter the dollar value of AGI for individuals in the “\$15,000 under \$30,000” level for tax year 2003 in column 1; enter the dollar value of the total income tax for individuals in the “\$15,000 under \$30,000” level for tax year 2003 in column 2.

Line 3—Enter the dollar value of AGI for individuals in the “\$30,000 under \$50,000” level for tax year 2003 in column 1; enter the dollar value of the total income tax for individuals in the “\$30,000 under \$50,000” level for tax year 2003 in column 2.

Line 4—Enter the dollar value of AGI for individuals in the “\$50,000 under \$100,000” level for tax year 2003 in column 1; enter the dollar value of the total income tax for individuals in the “\$50,000 under \$100,000” level for tax year 2003 in column 2.

Line 5—Enter the dollar value of AGI for individuals in the “\$100,000 under \$200,000” level for tax year 2003 in column 1; enter the dollar value of the total income tax for individuals in the “\$100,000 under \$200,000” level for tax year 2003 in column 2.

Line 6—Enter the dollar value of AGI for individuals in the “\$200,000 or more” level for tax year 2003 in column 1; enter the dollar value of the total income tax for individuals in the “\$200,000 or more” level for tax year 2003 in column 2.

### **Section C—Individual AGI and Income Tax Information for Tax Year 2003**

Provide the dollar value of average AGI per return and the average income tax per return for individuals by the following AGI levels.

Line 1—Enter the dollar value of the average AGI per return for individuals in the “Under \$15,000” level for tax year 2003 in column 3; enter the average income tax per return for individuals in the “Under \$15,000” level for tax year 2003 in column 4.

Line 2—Enter the dollar value of the average AGI per return for individuals in the “\$15,000 under \$30,000” level for tax year 2003 in column 3; enter the average income tax per return for individuals in the “\$15,000 under \$30,000” level for tax year 2003 in column 4.

Line 3—Enter the dollar value of the average AGI per return for individuals in the “\$30,000 under \$50,000” level for tax year 2003 in column 3; enter the average income tax per return for individuals in the “\$30,000 under \$50,000” level for tax year 2003 in column 4.

Line 4—Enter the dollar value of the average AGI per return for individuals in the “\$50,000 under \$100,000” level for tax year 2003 in column 3; enter the average income tax per return for individuals in the “\$50,000 under \$100,000” level for tax year 2003 in column 4.

Line 5—Enter the dollar value of the average AGI per return for individuals in the “\$100,000 under \$200,000” level for tax year 2003 in column 3; enter the average income tax per return for individuals in the “\$100,000 under \$200,000” level for tax year 2003 in column 4.

Line 6—Enter the dollar value of the average AGI per return for individuals in the “\$200,000 or more” level for tax year 2003 in column 3; enter the average income tax per return for individuals in the “\$200,000 or more” level for tax year 2003 in column 4.

### **Section D—Income Tax as a Percentage of AGI - Individual Income Tax Returns for Tax Year 2003**

Line 1—Enter the income tax as a percentage of AGI for individuals in the “Under \$15,000” level for tax year 2003.

Line 2—Enter the income tax as a percentage of AGI for individuals in the “\$15,000 under \$30,000” level for tax year 2003.

Line 3—Enter the income tax as a percentage of AGI for individuals in the “\$30,000 under \$50,000” level for tax year 2003.

Line 4—Enter the income tax as a percentage of AGI for individuals in the “\$50,000 under \$100,000” level for tax year 2003.

Line 5—Enter the income tax as a percentage of AGI for individuals in the “\$100,000 under \$200,000” level for tax year 2003.

Line 6—Enter the income tax as a percentage of AGI for individuals in the “\$200,000 or more” level for tax year 2003.

#### **Section E—Income Subject to Tax and Total Income Tax After Credits – Corporation Income Tax Returns for Tax Year 2002**

Line 1—Enter the amount of income subject to tax for corporations in the “Zero Assets” category for tax year 2002 in column 1 and enter the total income tax after credits for corporations in the “Zero Assets” category for the tax year 2002 in column 2.

Line 2—Enter the amount of income subject to tax for corporations in the “\$1 under 500” category for tax year 2002 in column 1 and enter the total income tax after credits for corporations in the “\$1 under 500” category for the tax year 2002 in column 2.

Line 3—Enter the amount of income subject to tax for corporations in the “\$500 under \$1,000” category for tax year 2002 in column 1 and enter the total income tax after credits for corporations in the “\$500 under \$1,000” category for the tax year 2002 in column 2.

Line 4—Enter the amount of income subject to tax for corporations in the “\$1,000 under \$5,000” category for tax year 2002 in column 1 and enter the total income tax after credits for corporations in the “\$1,000 under \$5,000” category for the tax year 2002 in column 2.

Line 5—Enter the amount of income subject to tax for corporations in the “\$5,000 under \$10,000” category for tax year 2002 in column 1 and enter the total income tax after credits for corporations in the “\$5,000 under \$10,000” category for the tax year 2002 in column 2.

Line 6—Enter the amount of income subject to tax for corporations in the “\$10,000 under \$25,000” category for tax year 2002 in column 1 and enter the total income tax after credits for corporations in the “\$10,000 under \$25,000” category for the tax year 2002 in column 2.

Line 7—Enter the amount of income subject to tax for corporations in the “\$25,000 under \$50,000” category for tax year 2002 in column 1 and enter the total income tax after credits for corporations in the “\$25,000 under \$50,000” category for the tax year 2002 in column 2.

Line 8—Enter the amount of income subject to tax for corporations in the “\$50,000 under \$100,000” category for tax year 2002 in column 1 and enter the total income tax after credits for corporations in the “\$50,000 under \$100,000” category for the tax year 2002 in column 2.

Line 9—Enter the amount of income subject to tax for corporations in the “\$100,000 under \$250,000” category for tax year 2002 in column 1 and enter the total income tax after credits for corporations in the “\$100,000 under \$250,000” category for the tax year 2002 in column 2.

Line 10—Enter the amount of income subject to tax for corporations in the “\$250,000 or more” category for tax year 2002 in column 1 and enter the total income tax after credits for corporations in the “\$250,000 or more” category for the tax year 2002 in column 2.

## Section F—Percentage of Income Tax After Credits to Taxable Income – Corporation Income Tax Returns for Tax Year 2002

Line 1—Enter the percentage of income tax after credits to taxable income for corporations in the “Zero assets” category for tax year 2002.

Line 2—Enter the percentage of income tax after credits to taxable income for corporations in the “\$1 under \$500” category for tax year 2002.

Line 3—Enter the percentage of income tax after credits to taxable income for corporations in the “\$500 under \$1,000” category for tax year 2002.

Line 4—Enter the percentage of income tax after credits to taxable income for corporations in the “\$1,000 under \$5,000” category for tax year 2002.

Line 5—Enter the percentage of income tax after credits to taxable income for corporations in the “\$5,000 under \$10,000” category for tax year 2002.

Line 6—Enter the percentage of income tax after credits to taxable income for corporations in the “\$10,000 under \$25,000” category for tax year 2002.

Line 7—Enter the percentage of income tax after credits to taxable income for corporations in the “\$25,000 under \$50,000” category for tax year 2002.

Line 8—Enter the percentage of income tax after credits to taxable income for corporations in the “\$50,000 under \$100,000” category for tax year 2002.

Line 9—Enter the percentage of income tax after credits to taxable income for corporations in the “\$100,000 under \$250,000” category for tax year 2002.

Line 10—Enter the percentage of income tax after credits to taxable income for corporations in the “\$250,000 or more” category for tax year 2002.

## Note 17. Other Information

### “Other Data Info” Tab

#### Section A

Enter amounts on the lines indicated below for any estimated amounts that may be paid out as other claims for tax refunds.

Line 1—Enter the amount of the estimated payout, including principal and interest, for claims pending judicial review by the Federal courts at the end of fiscal 2005 in the first column and the fiscal 2004 amount in the second column.

Line 2—Enter the amount of any claims under appeal at the end of fiscal 2005 in the first column and the fiscal 2004 amount in the second column.

#### Section B

Enter amounts on the lines indicated below as they relate to taxes.

Line 1—Enter the amount of payroll taxes paid by employers (Federal agencies) included in individual and FICA taxes for fiscal 2005 in the first column and for fiscal 2004 in the second column.



Line 2—Enter the amount of the refundable portion of the child care tax credits issued for fiscal 2005 in the first column and for fiscal 2004 in the second column.

Line 3—Enter the amount of the earned income tax credit refunds for fiscal 2005 in the first column and for fiscal 2004 in the second column.

Line 4—Enter the amount of the earned income tax credit refunds that were applied to reduce taxpayer liability for fiscal 2005 in the first column and for fiscal 2004 in the second column.

**Note 18. Other Information (To be completed only by Treasury)**

**“Other Data Info” Tab**

**Section A—Other Information**

Line 1—Enter the amount of budget receipts-actual at the end of fiscal 2005 in the first column and the fiscal 2004 amount in the second column.

Line 2—Enter the amount of budget outlays-actual at the end of fiscal 2005 in the first column and the fiscal 2004 amount in the second column.

Line 3—Enter the amount of unified budget deficit at the end of fiscal 2005 in the first column and the fiscal 2004 amount in the second column.

Line 4—Enter the amount of interest accrued by Treasury on debt held by the public at the end of fiscal 2005 in the first column and the fiscal 2004 amount in the second column.

Line 5—Enter the amount of repayment of debt held by the public at the end of fiscal 2005 in the first column and the fiscal 2004 amount in the second column.

Line 6—Enter the amount of borrowings from the public at the end of fiscal 2005 in the first column and the fiscal 2004 amount in the second column.

Line 7—Enter the amount of increase in special drawing rights at the end of fiscal 2005 in the first column and the fiscal 2004 amount in the second column.

Line 8—Enter the amount of increase/decrease in other monetary assets at the end of fiscal 2005 in the first column and the fiscal 2004 amount in the second column.

Line 9—Enter the amount of increase in loans to IMF at the end of fiscal 2005 in the first column and the fiscal 2004 amount in the second column.

Line 10—Enter the amount of net direct loan activity at the end of fiscal 2005 in the first column and the fiscal 2004 amount in the second column.

Line 11—Enter the amount of interest paid by Treasury on debt held by the public at the end of fiscal 2005 in the first column and the fiscal 2004 amount in the second column.

Line 12—Enter the amount of net guaranteed loan activity at the end of fiscal 2005 in the first column and the fiscal 2004 amount in the second column.

Line 13—Enter the amount of decrease in miscellaneous assets at the end of fiscal 2005 in the first column and the fiscal 2004 amount in the second column.

Line 14—Enter the amount of increase in allocations of special drawing rights at the end of fiscal 2005 in the first column and the fiscal 2004 amount in the second column.

Line 15—Enter the amount of increase in deposit fund balances at the end of fiscal 2005 in the first column and the fiscal 2004 amount in the second column.

Line 16—Enter the amount of decrease in miscellaneous liabilities at the end of fiscal 2005 in the first column and the fiscal 2004 amount in the second column.

Line 17—Enter the amount of seigniorage and other equity at the end of fiscal 2005 in the first column and the fiscal 2004 amount in the second column.

Line 18—Enter the amount of reclassification of aged unreconciled accounts at the end of fiscal 2005 in the first column and the fiscal 2004 amount in the second column.

Line 19—Enter the amount of NRRIT non-Federal securities at the end of fiscal 2005 in the first column and the fiscal 2004 amount in the second column.

Line 20—Enter the amount of operating cash – end of period at the end of fiscal 2005 in the first column and the fiscal 2004 amount in the second column.

Line 21—Enter the amount of principal repayment of precredit reform loans at the end of fiscal 2005 in the first column and the fiscal 2004 amount in the second column.

### Federal Trading Partner Department Codes for GFRS and FACTS I

The following crosswalk provides Federal trading partner codes that are required for the Governmentwide Financial Reporting System (GFRS) and Federal Agencies Centralized Trial Balance System I (FACTS I). These codes are used to facilitate the preparation of the *Financial Report of the United States* (FR). The identification number shown below under GFRS Codes is unique to GFRS. In most instances, the 2-digit department code used in FACTS I has two zeros added to the end for the purpose of GFRS (that is Department of Treasury, FACTS I Codes 20, GFRS Codes 2000). The Department of Defense (DOD) Trading Partner Code DE00 will include the Department of Air Force, the Department of the Army, the Department of the Navy, the Defense Agencies, and the U.S. Corps of Engineers. The Trading Partner Code 9500 will include independent and other agencies. The FACTS I Trading Partner Codes did not change.

GFRS Codes	FACTS I Codes	Department or Agency
1200	12	Department of Agriculture
1300	13	Department of Commerce
1400	14	Department of Interior
1500	15	Department of Justice
1601	16	Department of Labor
1602	16	Pension Benefit Guaranty Corporation
1800	18	U.S. Postal Service
1900	19	Department of State
2000	20	Department of Treasury
2400	24	Office of Personnel Management
2500	25	National Credit Union Administration
2700	27	Federal Communications Commission
2800	28	Social Security Administration
3100	31	U.S. Nuclear Regulatory Commission
3300	33	Smithsonian Institution
3600	36	Department of Veterans Affairs
4700	47	General Services Administration
4900	49	National Science Foundation
5000	50	Securities and Exchange Commission
5100	51	Federal Deposit Insurance Corporation
6000	60	Railroad Retirement Board
6400	64	Tennessee Valley Authority
6800	68	Environmental Protection Agency
6900	69	Department of Transportation
7000	70	Department of Homeland Security
7200	72	Agency for International Development
7300	73	Small Business Administration
7500	75	Department of Health and Human Service
7802	78	Farm Credit System Insurance Corporation
8000	80	National Aeronautics and Space Administration
8300	83	Export-Import Bank of the United States
8600	86	Department of Housing and Urban Development
8900	89	Department of Energy

9100	91	Department of Education
DE00	17	Department of the Navy
	21	Department of the Army
	57	Department of the Air Force
	96	U.S. Army Corps of Engineers
	97	Office of the Secretary of Defense - Defense Agencies
9900	99	Treasury General Fund
9500	01	Architect of the Capitol
	03	Library of Congress
	04	Government Printing Office
	05	General Accounting Office
	08	Congressional Budget Office
	09	Other Legislative Branch Agencies
	10	The Judiciary
	11	Executive Office of the President
	22	Resolution Trust Corporation
	23	U.S. Tax Court
	26	Federal Retirement Thrift Investment Board
	29	Federal Trade Commission
	34	International Trade Commission
	41	Merit Systems Protection Board
	42	Pennsylvania Avenue Development Corporation
	45	U.S. Equal Employment Opportunity Commission
	46	Appalachian Regional Commission
	48	Temporary Commissions
	54	Federal Labor Relations Authority
	56	Central Intelligence Agency
	59	National Foundation on the Arts and the Humanities
	60	National Railroad Retirement Investment Trust
	61	Consumer Product Safety Commission
	62	Office of Special Counsel
	63	National Labor Relations Board
	65	Federal Maritime Commission
	71	Overseas Private Investment Corporation
	74	American Battle Monuments Commission
	76	Historical and Memorial Commissions
	78	Farm Credit Administration
	84	Armed Forces Retirement Home
	88	National Archives and Records Administration
	90	Selective Service System
	93	Federal Mediation and Conciliation Service
	94	Arms Control and Disarmament Agency
	95	Independent Agencies
9999	00	Unidentified

### Reciprocal Categories Crosswalk to Financial Statements

The chart below lists the reciprocal categories agencies use to prepare their Closing Package financial statements in the Governmentwide Financial Report System (GFRS). The financial statement line items contained in the Closing Package financial statements are shown by reciprocal category number. The first column, titled “Financial Statement,” refers to the Closing Package financial statement to which the category relates. These categories assist agencies in reclassifying their Federal line items to the proper Closing Package line items. Additionally, they facilitate eliminations and analysis of all reciprocal category data in the GFRS at the Governmentwide level. Category 29 contains all line items for which reciprocal line items do not exist. These line items are eliminated against “Unreconciled transactions affecting the change in Net Position” at the Governmentwide level.

BS = Balance Sheet; SONC = Statement of Net Cost; SOCNP = Statement of Changes in Net Position

Financial Statement	Category	Reciprocal Line Item A	Reciprocal Line Item B
BS	01	Federal investments	Federal Debt
BS	02	Interest receivable	Interest payable
SONC/SOCNP	03	Federal securities interest expense	Federal securities interest revenue (exchange) Federal securities interest revenue (nonexchange)
SONC/SOCNP	05	Borrowing and other interest expense	Borrowing and other interest revenue (exchange) Borrowing and other interest revenue (nonexchange)
SONC	06	Borrowing losses	Borrowing gains
BS	17	Loans receivable	Loans payable
SOCNP	18	Transfers-in without reimbursement	Transfers-out without reimbursement
SOCNP	19	Appropriations transfers-in	Appropriations transfers-out
BS	21	Benefit program contributions receivable	Benefit program contributions payable
BS	22	Accounts receivable	Accounts payable
BS	23	Advances to others and prepayments	Advances from others and deferred credits
SONC	24	Buy/sell costs	Buy/sell revenues
SONC/SOCNP	25	Imputed cost	Imputed financing source
SONC/SOCNP	26	Benefit program costs	Benefit program revenue (exchange) Benefit program revenue (nonexchange)
BS	27	Transfers receivable	Transfers payable
SOCNP	28	Unexpended appropriations transferred out	Unexpended appropriations transferred in

#### RC29 - No reciprocal line items

BS – Fund balance with Treasury  
 BS – Other assets (without reciprocals)  
 BS – Other liabilities (without reciprocals)  
 SONC – Other costs (without reciprocals)  
 SONC – Other revenues (without reciprocals)  
 SOCNP – Other taxes and receipts (without reciprocals)  
 SOCNP – Appropriations received  
 SOCNP – Appropriations used  
 SOCNP – Other financing sources  
 SOCNP – Other adjustments (rescissions, etc.)  
 SOCNP – Federal prior-period adjustments

The following pages depict a sample of the reclassified Balance Sheet, for “Agency A,” as well as the related Trading Partner Identification Summary Report for the “Accounts Receivable” line item to identify trading partners on the Balance Sheet.

**Agency A**  
**Reclassified Balance Sheet**  
**as of September 30, 2005, and 2004**

	Fiscal 2005	Fiscal 2004
1. Assets:		
2. Non-Federal		
2.1. Cash and other monetary assets		X
2.2. Accounts receivable and taxes receivable	8,972	X
2.3. Loans receivable		X
2.4. Inventory and related property	2,208,064	X
2.5. Property, plant, and equipment	34,973,293	X
2.6. Securities and investments		X
2.7. Other assets	44,907	X
2.8. Total non-Federal assets	37,235,236	X
3. Federal		
3.1. Fund balance with Treasury	6,766,494	X
3.2. Federal investments	17,083	X
3.3. <i>Accounts receivable*</i>	53,544	X
3.4. Interest receivable		X
3.5. Loans receivable		X
3.6. Transfers receivable		X
3.7. Benefit program contribution receivable		X
3.8. Advances to others and prepayments	21,274	X
3.9. Other assets (without reciprocals)		X
3.10. Total Federal assets	6,858,395	X
4. Total Assets	44,093,631	X
5. Liabilities:		
6. Non-Federal		
6.1. Accounts payable	2,372,704	X
6.2. Federal debt securities held by the public		X
6.3. Federal employee and veteran benefits payable	67,280	X
6.4. Environmental and disposal liabilities	1,271,937	X
6.5. Benefits due and payable		X
6.6. Loan guarantee liabilities		X
6.7. Insurance programs		X
6.8. Other liabilities	305,270	X
6.9. Total non-Federal liabilities	4,017,191	X
7. Federal		
7.1. Accounts payable	181,244	X
7.2. Federal debt		X
7.3. Interest payable		X
7.4. Loans payable		X
7.5. Transfers payable		X
7.6. Benefit program contributions payable		X
7.7. Advances from others and deferred credits		X
7.8. Other liabilities (without reciprocals)	232,713	X
7.9. Total Federal liabilities	413,957	X
8. Total Liabilities	4,431,148	X
9. Net Position	39,662,483	X
10. Total Liabilities and Net Position	44,093,631	X

**Agency A**  
**Trading Partner Summary Report for Line 3.3 Accounts Receivable –**  
**(To Be Eliminated in the Consolidation of the Financial Report of the United States Government)**  
(In Thousands)

## Statement: Balance Sheet

	<u>Fiscal 2005</u>	<u>Fiscal 2004</u>
<u>CP Line Description</u>		
Account Receivable	<b>53,544</b>	XXX

TP	Trading Partner Name	Fiscal 2005	Fiscal 2004
1500	Department of Justice	10,216	XXX
1602	Pension Benefit Guarantee Corporation	8,537	XXX
1900	Department of State	11,698	
3100	U.S. Nuclear Regulatory Commission		XX
4700	General Services Administration	22,265	
6000	Railroad Retirement Board	5,547	XX
	Total Federal Accounts Receivable	58,263	XXX
	<i>Amount from Balance Sheet</i>	<b><u>53,544</u></b>	<b><u>XXX</u></b>
9999	Unidentified	4,719	XX

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**Federal Intragovernmental Transactions Categories  
of Reciprocal U.S. Government Standard General Ledger Proprietary Accounts**

Category	Category Name	Pairing of Accounts			
		Receiving Agency		Providing Agency	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
01	Federal Investments/Debt	1610F(20)	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	2530F(XX)	Securities Issued by Federal Agencies Under General and Special Financing Authority, Net
		1611F(20)	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	2531F(XX)	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority
		1612F(20)	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	2532F(XX)	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
		1613F(20)	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	2533F(XX)	Amortization of Discount/Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
		1618F(20)	Market Adjustment – Investments		
		1620F(XX)	Investments in Securities Other Than the Bureau of the Public Debt Securities	2540F(XX)	Participation Certificates

Category	Category Name	Pairing of Accounts			
		Receiving Agency		Providing Agency	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
01 (Cont'd)	Federal Investments/Debt	1621F(XX)	Discount on Securities Other Than the Bureau of the Public Debt Securities		
		1622F(XX)	Premium on Securities Other Than the Bureau of the Public Debt Securities		
		1623F(XX)	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities		
		1630F(20)	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt		
		1631F(20)	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt		
		1633F(20)	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt		

Category	Category Name	Pairing of Accounts			
		Receiving Agency		Providing Agency	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
01 (Cont'd)	Federal Investments/Debt	1638F(20)	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds		
		1639F(20)	Contra Market Adjustment – Investments in U.S. Treasury Zero Coupon Bonds		
		1690F(XX)	Other Investments		
02	Interest Receivable/ Interest Payable	2140F(XX)	Accrued Interest Payable	1340F(XX)	Interest Receivable
				1349F(XX)	Allowance for Loss on Interest Receivable
03	Federal Securities Interest Expense/ Federal Securities Interest Revenue	5311FX(XX)	Interest Revenue-Investments (Exchange)	6320F(XX)	Interest Expense on Securities
		5311FT(XX)	Interest Revenue-Investments (Nonexchange)		
		5318FX(XX)	Contra Revenue for Interest Revenue-Investments (Exchange)		
		5318FT(XX)	Contra Revenue for Interest Revenue-Investments (Nonexchange)		

Category	Category Name	Pairing of Accounts			
		Receiving Agency		Providing Agency	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
03 (Cont'd)	Federal Securities Interest Expense/ Federal Securities Interest Revenue	7111FX(XX)	Gain on Disposition of Investments (Exchange)	7211FX(XX)	Losses on Disposition of Investments (Exchange)
		7111FT(XX)	Gain on Disposition of Investments (Nonexchange)	7211FT(XX)	Losses on Disposition of Investments (Nonexchange)
		7180FX(XX)	Unrealized Gains (Exchange)	7280FX(XX)	Unrealized Losses (Exchange)
		7180FT(XX)	Unrealized Gains (Nonexchange)	7280FT(XX)	Unrealized Losses (Nonexchange)
05	Borrowings and Other Interest Expense/Interest Revenue	6310F(20)	Interest Expenses on Borrowings From the Bureau of the Public Debt and/or the Federal Financing Bank	5310FX(XX)	Interest Revenue – Other (Exchange)
				5310FT(XX)	Interest Revenue – Other (Nonexchange)
				5312FX(20)	Interest Revenue – Loans Receivable/ Uninvested Funds (Exchange)
				5312FT(20)	Interest Revenue-Loans Receivable/ Uninvested Funds (Nonexchange)

Category	Category Name	Pairing of Accounts			
		Receiving Agency		Providing Agency	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
05 (Cont'd)	Borrowings and Other Interest Expense/Interest Revenue	6330F(XX)	Other Interest Expenses	5317FX(XX)	Contra Revenue for Interest Revenue-Loans Receivable (Exchange)
				5317FT(XX)	Contra Revenue for Interest Revenue-Loans Receivable (Nonexchange)
				5319FX(XX)	Contra Revenue for Interest Revenue-Other (Exchange)
				5319FT(XX)	Contra Revenue for Interest Revenue-Other (Nonexchange)
06	Borrowings-Losses/Gains	7190FX(XX)	Other Gains (Exchange)	7112FX(XX)	Gains on Disposition of Borrowings (Exchange)
		7190FT(XX)	Other Gains (Nonexchange)	7112FT(XX)	Gains on Disposition of Borrowings (Nonexchange)
		7290FX(XX)	Other Losses (Exchange)	7212FX(XX)	Losses on Disposition of Borrowings (Exchange)
		7290FT(XX)	Other Losses (Nonexchange)	7212FT(XX)	Losses on Disposition of Borrowings (Nonexchange)

Category	Category Name	Pairing of Accounts			
		Receiving Agency		Providing Agency	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
17	Loans Receivable/Payable	2510F(XX)	Principal Payable to the Bureau of the Public Debt	1350F(XX)	Loans Receivable
	Loans Receivable/Payable	2520F(XX)	Principal Payable to the Federal Financing Bank	1359F(XX)	Allowance for Loss on Loans Receivable
		2590F(XX)	Other Debt		
18	Transferred In/Out Without Reimbursement	5720F(XX)	Financing Sources Transferred In Without Reimbursement	5730F(XX)	Financing Sources Transferred Out Without Reimbursement
19	Appropriation Transfers-In/Out	5740F(XX)	Appropriated Earmarked Receipts Transferred In	5745F(XX)	Appropriated Earmarked Receipts Transferred Out
		5750F(XX)	Expenditure Financing Sources – Transfers-In	5760F(XX)	Expenditure Financing Sources – Transfers-Out
		5755F(XX)	Nonexpenditure Financing Sources – Transfers-In	5765F(XX)	Nonexpenditure Financing Sources – Transfers-Out

Category	Category Name	Pairing of Accounts			
		Receiving Agency		Providing Agency	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
21	Benefit Program Contributions Receivables and Payables	2213F(XX)	Employer Contributions and Payroll Taxes Payable	1320F(XX)	Employment Benefit Contributions Receivable
		2215F(XX)	Other Post-Employment Benefits Due and Payable		
		2225F(XX)	Unfunded FECA Liability		
		2290F(XX)	Other Unfunded Employment Related Liability		
22	Accounts Receivable-Accounts Payable	2110F(XX)	Accounts Payable	1310F(XX)	Accounts Receivable
		2120F(XX)	Disbursements in Transit	1319F(XX)	Allowance for Loss on Accounts Receivable
		2130F(XX)	Contract Holdbacks		
		2190F(XX)	Other Accrued Liabilities		
		2990F(XX)	Other Liabilities		
23	Advances to Others and Prepayments/ Advances From Others and Deferred Credits	1410F(XX)	Advances to Others	2310F(XX)	Advances From Others
		1450F(XX)	Prepayments	2320F(XX)	Deferred Credits

Category	Category Name	Pairing of Accounts			
		Receiving Agency		Providing Agency	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
24	Buy/Sell Costs/Revenues	6100F(XX)	Operating Expenses/Program Costs	5100FX(XX)	Revenue From Goods Sold
		6190F(XX)	Contra Bad Debt Expense – Incurred for Others	5109FX(XX)	Contra Revenue for Goods Sold
		6790F(XX)	Other Expenses Not Requiring Budgetary Resources	5200FX(XX)	Revenue From Services Provided
				5209FX(XX)	Contra Revenue for Services Provided
		6800F(XX)	Future Funded Expenses	5900FX(XX)	Other Revenue (Exchange)
				5900FT(XX)	Other Revenue (Non-exchange)
		6900F(XX)	Nonproduction Costs	5909FX(XX)	Contra Revenue for Other Revenue (Exchange)
		8802F(XX)	Purchases - Assets	5909FT(XX)	Contra Revenue for Other Revenue (Nonexchange)
25	Imputed Costs/ Imputed Financing Sources	5780F(XX)	Imputed Financing Sources	6730F(XX)	Imputed Costs
26	Benefit Program Costs/Revenues	6400F(XX)	Benefit Expense	5400FX(XX)	Benefit Program Revenue (Exchange)



Category	Category Name	Pairing of Accounts			
		Receiving Agency		Providing Agency	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
26 (Cont'd)	Benefit Program Costs/Revenues	6850F(XX)	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	5400FT(XX)	Benefit Program Revenue (Nonexchange)
				5409FX(XX)	Contra Revenue for Benefit Program Revenue (Exchange)
				5409FT(XX)	Contra Revenue for Benefit Program Revenue (Nonexchange)
27	Transfers Receivable/Payable	1330F(XX)	Receivable for Transfers of Currently Invested Balances	2150F(XX)	Payable for Transfers of Currently Invested Balances
		1335F(XX)	Expenditure Transfers Receivable	2155F(XX)	Expenditure Transfers Payable
28	Unexpended Appropriations – Transferred-In/Out	3102F(XX)	Unexpended Appropriations – Transferred-In	3103F(XX)	Unexpended Appropriations – Transferred-Out

### Category 29 – Non-Reciprocating USSGL Accounts

The USSGL accounts indicated in RC29 do not eliminate against another USSGL account.

1010	Fund Balance With Treasury
1360	Penalties, Fines, and Administrative Fees Receivable
1369	Allowance for Loss on Penalties, Fines, and Administrative Fees

**Category 29 – Non-Reciprocating USSGL Accounts (cont'd)**

The USSGL accounts indicated in RC29 do not eliminate against another USSGL account.

1921	Receivable From Appropriations
1990	Other Assets
2170	Subsidy Payable to the Financing Account
2179	Contra Liability for Subsidy Payable to the Financing Account
2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections
2920	Contingent Liabilities
2940	Capital Lease Liability
2950	Liability for Subsidy Related to Undisbursed Loans
2960	Accounts Payable From Canceled Appropriations
2970	Resources Payable to Treasury
2980	Custodial Liability
5320 X/T	Penalties, Fines, and Administrative Fees Revenue
5329 X/T	Contra Revenue for Penalties, Fines, and Administrative Fees
5790 X/T	Other Financing Sources
5800 T	Tax Revenue Collected
5801 T	Tax Revenue Accrual Adjustment
5809 T	Contra Revenue for Taxes
5890 T	Tax Revenue Refunds
5990 X/T	Collections for Others
5991 X/T	Accrued Collections for Others
6720	Bad Debt Expense
7300	Extraordinary Items
7400	Prior-Period Adjustments – Not Restated
7401	Prior-Period Adjustments – Restated
7500 X/T	Distribution of Income – Dividend
8801	Offset for Purchases of Capitalized Assets

# **Fiscal 2005 CFO Representations for Federal Intragovernmental Activity and Balances**

**Mark in Green Areas Only**

<b>Agency Name</b>		
<b>2-Digit Agency Code</b>		
<b>INSTRUCTIONS:</b> Next to each category enter "Yes," "No," or "N/A" to indicate whether criteria has been met. Also, enter explanations for exceptions (briefly).  <i>(Please refer to the requirements stated in subsection 4705.70-CFO Procedures for Intragovernmental Activity/Balances.)</i>	<b>"Yes" or No" or "N/A"</b>	<b>Reason for Exceptions</b>
<b>Section I. General Intragovernmental Reporting Results</b>		
A. Is consistency maintained between the Required Supplemental Information (RSI) in the agency's audited financial statements and the intragovernmental trading partner data in Module 4 of GFRS? If "no", please provide an explanation. (Refer to the "Intragovernmental Closing Package Line Item Reports" and the "Trading Partner Identification Reports" from Module 4 of GFRS.)		
A.1. Is consistency maintained between the Audited Financial Statement line items and the Closing Package line items? If "no", please provide an explanation.		
B. Review the agency's activity reported under trading partner "00." Indicate the dollar amount or percentage of this activity that relates to business conducted with highly classified agencies, the U.S. Senate, or Congress.		
C. Did all of the trading partners report Closing Package Intragovernmental activity/balances? If "no" list those Federal program agencies that did not report Closing Package Intragovernmental activity/balances. (Refer to the IRAS-generated "Intragovernmental Closing Package Activity Summary Report.")		
D. Review the IRAS-generated "Intragovernmental Closing Package Material Differences/Status of Disposition Certification Report" provided to the agency by FMS. List those Federal program agencies that were not contacted or pursued concerning material differences.		
E. Is the fourth-quarter data submission versus Closing Package reporting difference greater than 10 percent for each reciprocal category/financial statement line item? If "yes," disclose and explain any differences greater than 10 percent. (Refer to the IRAS-generated "Intragovernmental Closing Package vs. 4 <sup>th</sup> Quarter Submission Comparative Data Report.")		
F. Did the independent auditors propose any adjustments related to intragovernmental balances reported in the Closing Package? If "yes," list the auditor's intragovernmental adjustments waived by management.		
<b>Section II. Explanation of Closing Package Differences</b>		
Attach the completed and signed "Intragovernmental Closing Package Material Differences/Status of Disposition Certification Report."		

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**Budget Subfunction (BSF) Codes**

<b>Code</b>	<b>Name</b>
051	Department of Defense–Military
053	Atomic Energy Defense Activities
054	Defense-Related Activities
151	International Development and Humanitarian Assistance
152	International Security Assistance
153	Conduct of Foreign Affairs
154	Foreign Information and Exchange Activities
155	International Financial Programs
251	General Science and Basic Research
252	Space Flight, Research, and Supporting Activities
271	Energy Supply
272	Energy Conservation
274	Emergency Energy Preparedness
276	Energy Information, Policy, and Regulation
301	Water Resources
302	Conservation and Land Management
303	Recreational Resources
304	Pollution Control and Abatement
306	Other Natural Resources
351	Farm Income Stabilization
352	Agricultural Research and Services
371	Mortgage Credit
372	Postal Service
373	Deposit Insurance
376	Other Advancement of Commerce
401	Ground Transportation
402	Air Transportation
403	Water Transportation
407	Other Transportation
451	Community Development
452	Area and Regional Development
453	Disaster Relief and Insurance
501	Elementary, Secondary, and Vocational Education
502	Higher Education
503	Research and General Education Aids
504	Training and Employment
505	Other Labor Services
506	Social Services
551	Health Care Services
552	Health Research and Training
554	Consumer and Occupational Health and Safety
571	Medicare

**Budget Subfunction (BSF) Codes (cont'd)**

<b>Code</b>	<b>Name</b>
601	General Retirement and Disability Insurance (Excluding Social Security)
602	Federal Employee Retirement and Disability
603	Unemployment Compensation
604	Housing Assistance
605	Food and Nutrition Assistance
609	Other Income Security
651	Social Security
701	Income Security for Veterans
702	Veterans Education, Training, and Rehabilitation
703	Hospital and Medical Care for Veterans
704	Veterans Housing
705	Other Veterans Benefits and Services
751	Federal Law Enforcement Activities
752	Federal Litigative and Judicial Activities
753	Federal Correctional Activities
754	Criminal Justice Assistance
801	Legislative Functions
802	Executive Direction and Management
803	Central Fiscal Operations
804	General Property and Records Management
805	Central Personnel Management
806	General Purpose Fiscal Assistance
808	Other General Government
809	Deductions for Offsetting Receipts
901	Interest on the Public Debt (Gross)
902	Interest Received by On-Budget Trust Funds
903	Interest Received by Off-Budget Trust Funds
908	Other Interest
920	Allowances
951	Employer Share, Employee Retirement (On-Budget)
952	Employer Share, Employee Retirement (Off-Budget)
953	Rents and Royalties on the Outer Continental Shelf
954	Sale of Major Assets
959	Other Undistributed Offsetting Receipts

### Quarterly “F” Data File Submission - Description and Formats

In an effort to streamline FMS quarterly intragovernmental reporting while granting agencies flexibility, FMS will accept either of two formats for submission of quarterly intragovernmental data beginning first quarter fiscal 2005.

The two formats are:

- Text file format: Submissions in this format are usually downloads from agency’s automated accounting systems. All text files should be sent using the Windows Notepad application, with a “.txt” filename extension.
- Excel file format: Excel submissions are more convenient for some agencies that need to modify particular records.

Regardless of which format is used, all of the elements in the table below entitled, “Quarterly ‘F’ Data File Submission – File Format (Input)” must be included except where indicated. In addition, all columns (that is, fields) should be labeled either in the heading or in a separate accompanying file with the column position numbers.

The following table is an example of an agency’s data file layout. The table outlines nine required columns for Text files and eight required columns for Excel files.

#### Quarterly “F” Data File Submission – File Format (Input)

Field Name	Length	Type	Choices	Description
<u>Department Code</u>	2	Text		Treasury Department Code associated with the adjusted trial balance fund group and consistent with the MAF ATB Code
<u>Bureau Code</u>	2	Text		Bureau Code associated with the adjusted trial balance fund group and consistent with the MAF ATB Code (required). Use “00” if the agency does not have any subdivisions.
<u>Fund Group</u>	4	Text		MAF Fund Group
<u>USSGL Account</u>	4	Text		USSGL Account Number
<u>Federal/Non-Federal Attribute</u>	1	Text	F	Federal/Non-Federal Indicator (use only “F”)
<u>Federal Trading Partner</u>	2	Text		Treasury Department Code of Federal Trading Partner
<u>Sign Indicator</u> <b>(Required Only for Text Files)</b>	1	Text	“-“ or “D” & “C”	Standard letter/symbol to indicate debit or credit. Note: for Excel files, a negative sign is considered part of the Amount field.
<u>Dollar Amount</u> Agencies must indicate in the e-mail whether amounts are presented as <b>Normal</b> or <b>Standard</b> balances – see Notes on Dollar Amounts, below	17	Numeric	Numeric	<b>Text files:</b> Leading zeroes required. Last two positions assumed decimal. <b>Excel Files:</b> Amounts must be presented in a numeric or currency format without leading zeroes and with the negative sign as applicable. If no decimal point is displayed the amount is considered to be rounded to the nearest dollar.
<u>Exchange/Nonexchange Attribute</u>	1	Text	X or T (where applicable)	Exchange/Nonexchange Attribute
<u>Duplicate Partner Code Identifier (DPCI)</u>	1	Text	“R” (where applicable)	Attribute for certain reporting entities, which use duplicate 2-digit Department Codes.

## Other Required Information to Accompany Agency Submission

The following information, discussed elsewhere in this document, must be accompanied with the quarterly data file submission. This information may be provided in the body of the e-mail or in a separate Word document:

- Column/field heading titles, if not provided in the file itself (for text files it may not be practical to place them within the file).
- State whether the amounts are provided as Normal or Standard balances.
- Point of Contact for any technical problems with the data file.

## Processing Notes

*Note: Federal agencies use a variety of accounting systems and database applications. The following guidelines will assist agencies in developing the database structure. Unlike the previous FACTS I process, agencies will not upload bulk files via GOALS II or any other FMS on-line systems. Rather, the verifying agencies must use standard e-mail for sending the quarterly data files. The Intragovernmental Reporting and Analysis System (IRAS) will then upload each agency's individual data file.*

- The data file can contain multiple departments, bureaus, and fund groups.
- The record file format is defined based upon currently designated attributes. Additional attributes may be added at a future date. For agencies that submit text files, they may wish to add filler at the end of the record and increase the record length to provide for future attributes. FMS can accept files with longer records if the defined fields conform exactly to the specified format.
- Decentralized agencies should consolidate all submissions from sub-agencies departments, or bureaus. Also, the resulting consolidated file format and data layout must be consistent.
- Descriptions and definitions of USSGL account attributes and the domain values of the attributes are published in the TFM release S2-05-01 (available to readers on the Internet Web site at <http://fms.treas.gov/ussgl/current.html>).
- Edits for duplicate records are conducted based on a key consisting of department code, bureau code, fund group, USSGL account, Federal/Non-Federal attribute, Federal trading partner, and exchange/nonexchange attribute. Additional validations also are conducted. FMS will return any exceptions via e-mail to the agency for correction. **The agency must return corrected entries within 1 business day.**
- Indicate in the transmission e-mail the total number of records in the agency's data file and whether the dollar amounts are presented as "Normal" or "Standard" balances, and whether the last two positions are cents (see Notes on Dollar Amounts, below).

## Notes on Dollar Amounts

As noted above, verifying agencies must indicate whether the dollar amounts are presented as "Normal" or "Standard" balances. Also, as noted, leading zeroes are required for text files but are not to be used for Excel files. For Text files, both the **Sign** field and the **Amount** field are combined when considering Normal and Standard balances. These terms are defined as follows:

- Normal balance: All amounts which are reported as their normal balance are to be shown with a **positive** sign. All abnormal balances are to be shown with a **negative** sign. The only exceptions are for accounts which do not have a normal balance, such as amortization of discount and premium.
- Standard balance: (previously referred to as "trial-balance") all balances, whether normal or abnormal, are shown with their respective sign, similar to how they would appear in a standard trial-balance report.

The following table demonstrates several examples between the two methods. Note: in the examples the **Sign** field and the **Amount** field are combined.



USSGL Account	Normal or Abnormal	Amount	IRAS Presentation	
			Normal Method	Standard Method
2110 (Accounts Payable)	Normal	\$100	\$100	-\$100
2110 (Accounts Payable)	Abnormal	\$100	-\$100	\$100
1310 (Accounts Receivable)	Normal	\$100	\$100	\$100
1310 (Accounts Receivable)	Abnormal	\$100	-\$100	-\$100
5310 (Interest Revenue)	Normal	\$100	\$100	-\$100
5310 (Interest Revenue)	Abnormal	\$100	-\$100	\$100
6100 (Expense)	Normal	\$100	\$100	-\$100
1613 (amortization)	NA	-\$100	-\$100	-\$100
1319 (Allowance for loss on Receivables)	Normal	\$100	\$100	-\$100

### Notes for Excel File Submissions:

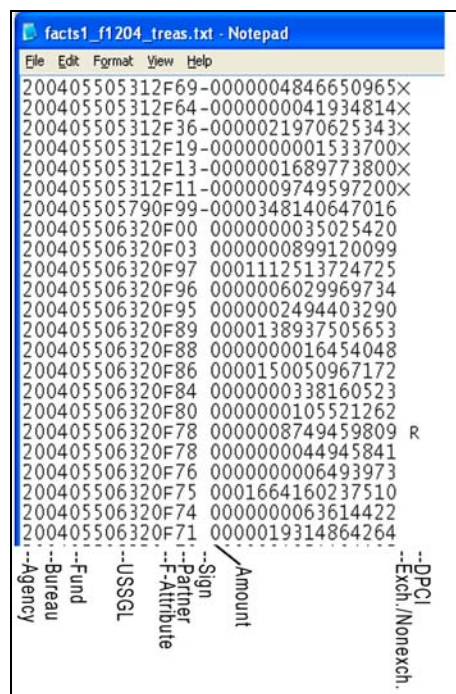
Data formatting: All data, with the exception of the “Amount” column, must be in “Text” format. For example, without Text formatting, Fund code “0990” will appear as “990.” To achieve Text formatting, perform the following procedure **before** entering data in the Excel worksheet:

1. Select the entire column(s) with the mouse (for example, column “F” or columns “A-G”)
2. Click “Format” from the menu bar.
3. Select “Cells” from the “Format” sub-menu.
4. Under “Category” select “Text”.
5. Click “OK”.

Homogeneous rows: An Excel file submission must be in the form of a data table. Therefore, all rows, after the header row, must contain the same type of information with no breaks (that is, no empty rows). For example, there should be no totals, subtotals or subheadings in the data file. Additionally, after the last row of data and after the last column of data in each record, there should not be any entries in the Excel worksheet. See Illustration 2, below for an example of a properly prepared Excel file submission.

### Illustration 1: Example of a Text File Submission

(Headings would appear in a separate attachment.)



**Illustration 2: Example of an Excel File Submission**

	Agency Code	Bureau Code	Fund Group	SGL Account	"F" Attribute	Partner Code	SGL Amount	Exch or Nonexch	DPCI
5	27	00	0100	1310	F	13	339932		
6	27	00	0100	1310	F	24	3814		
7	27	00	0100	2213	F	24	894711		
8	27	00	0100	2213	F	99	269300		
9	27	00	0100	2225	F	16	447844		
10	27	00	0100	5200	F	11	1000	X	
11	27	00	0100	5200	F	13	358465	X	
12	27	00	0100	5200	F	15	150000	X	
13	27	00	0100	5200	F	20	14119	X	
14	27	00	0100	5200	F	24	3814	X	
15	27	00	0100	5200	F	70	352428	X	
16	27	00	0100	5200	F	95	221000	X	
17	27	00	0100	5200	F	97	550000	X	
18	27	00	0100	5780	F	24	14547364		
19	27	00	0100	6100	F	03	8715		
20	27	00	0100	6100	F	04	1529387		
21	27	00	0100	6100	F	10	1999		
22	27	00	0100	6100	F	12	232245		
23	27	00	0100	6100	F	13	102693		
24	27	00	0100	6100	F	14	4131386		
25	27	00	0100	6100	F	15	42488		
26	27	00	0100	6100	F	16	11031		
27	27	00	0100	6100	F	18	257596		
28	27	00	0100	6100	F	19	5774		
29	27	00	0100	6100	F	20	146374		
30	27	00	0100	6100	F	24	1305077		
31	27	00	0100	6100	F	45	3165		
32	27	00	0100	6100	F	47	41253487		
33	27	00	0100	6100	F	69	164552		
34	27	00	0100	6100	F	70	46913		
35	27	00	0100	6100	F	75	51306		
36	27	00	0100	6100	F	78	138		
37	27	00	0100	6100	F	95	1000		
38	27	00	0100	6100	F	97	103310		
39	27	00	0100	6400	F	16	226976		

**Duplicate Partner Code Identifier (DPCI)**

The DPCI is a single-digit code to be applied only to a reporting trading partner agency sharing a 2-digit agency code with another agency. The DPCI field is blank for all other trading partner agencies. The rules for using the DPCI identifier are contained in the following:

If the Trading Partner Agency is...	Then Apply Partner Code...	DPCI Code is	Notes
Pension Benefit Guaranty Corporation (PBGC – Agency Code 1602)	16	<b>R</b> (formerly P)	Leave DPCI field blank for Department of Labor (16).
Smithsonian Institution (Agency Code 33 )	33	<b>R</b>	Leave DPCI field blank for all other Agency “33” entities, such as the JFK Performing Arts Center.
Farm Credit System Insurance Corporation (FCSIC) (Agency Code 7802)	78	<b>R</b>	Leave DPCI field blank for Farm Credit Administration (78).
Any other future reporting agency sharing a 2-digit agency code with a non-reporting agency	[2-digit partner code]	<b>R</b>	Leave DPCI field blank for the non-reporting agency.
<b>Note:</b> “R” indicates that partner codes 16, 33, and 78 refer to the Pension Benefit Guaranty Corporation, the Smithsonian Institution, and the Farm Credit System Insurance Corporation, respectively (as opposed to other Federal entities that share the same 2-digit agency codes).			

### Fiscal 2005 U.S. Government Standard General Ledger Chart of Accounts

USSGL Account			USSGL Attributes				
No.	USSGL Account Title	Normal Bal. Ind. Debit (D) Credit (C)	Adjusted Trial-Balances				
			Federal (F) Non-Federal (N) Both (Y)*	Trading Partner Yes (Y)*	Exchange (X) Nonexch. (T) Both (Y)*	Budget Subfunction Yes (Y)*	Custodial (S) Noncust. (A) Both (Y)*
1010	Fund Balance With Treasury	D					
1110	Undeposited Collections	D	N				Y
1120	Imprest Funds	D	N				
1130	Funds Held by the Public	D	N				
1190	Other Cash	D	N				
1195	Other Monetary Assets	D	N				
1200	Foreign Currency	D	N				
1310	Accounts Receivable	D	Y	Y			Y
1319	Allowance for Loss on Accounts Receivable	C	Y	Y			Y
1320	Employment Benefit Contributions Receivable	D	Y	Y			
1325	Taxes Receivable	D	N				Y
1329	Allowance for Loss on Taxes Receivable	C	N				Y
1330	Receivable for Transfers of Currently Invested Balances	D	F	Y			
1335	Expenditure Transfers Receivable	D	F	Y			
1340	Interest Receivable	D	Y	Y			Y
1349	Allowance for Loss on Interest Receivable	C	Y	Y			Y
1350	Loans Receivable	D	Y	Y			
1359	Allowance for Loss on Loans Receivable	C	Y	Y			
1360	Penalties, Fines, and Administrative Fees Receivable	D	Y	Y			Y
1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	C	Y	Y			Y
1399	Allowance for Subsidy	C	N				
1410	Advances to Others	D	Y	Y			
1450	Prepayments	D	Y	Y			
1511	Operating Materials and Supplies Held for Use	D	N				
1512	Operating Materials and Supplies Held in Reserve for Future Use	D	N				
1513	Operating Materials and Supplies – Excess, Obsolete, and Unserviceable	D	N				
1514	Operating Materials and Supplies Held for Repair	D	N				
1519	Operating Materials and Supplies – Allowance	C	N				

\*In all categories, "Y" is not an attribute. It signifies that all of the attributes for a particular category are valid.

USSGL Account			USSGL Attributes				
No.	USSGL Account Title	Normal Bal. Ind. Debit (D) Credit (C)	Adjusted Trial-Balances				
			Federal (F) Non-Federal (N) Both (Y)*	Trading Partner Yes (Y)*	Exchange (X) Nonexch. (T) Both (Y)*	Budget Subfunction Yes (Y)*	Custodial (S) Noncust. (A) Both (Y)*
1521	Inventory Purchased for Resale	D	N				
1522	Inventory Held in Reserve for Future Sale	D	N				
1523	Inventory Held for Repair	D	N				
1524	Inventory – Excess, Obsolete, and Unserviceable	D	N				
1525	Inventory – Raw Materials	D	N				
1526	Inventory – Work-in-Process	D	N				
1527	Inventory – Finished Goods	D	N				
1529	Inventory – Allowance	C	N				
1531	Seized Monetary Instruments	D	N				
1532	Seized Cash Deposited	D	N				
1541	Forfeited Property Held for Sale	D	N				
1542	Forfeited Property Held for Donation or Use	D	N				
1549	Forfeited Property – Allowance	C	N				
1551	Foreclosed Property	D	N				
1559	Foreclosed Property – Allowance	C	N				
1561	Commodities Held Under Price Support and Stabilization Support Programs	D	N				
1569	Commodities – Allowance	C	N				
1571	Stockpile Materials Held in Reserve	D	N				
1572	Stockpile Materials Held for Sale	D	N				
1591	Other Related Property	D	N				
1599	Other Related Property – Allowance	C	N				
1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	F	Y			
1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	C	F	Y			
1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	F	Y			
1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	F	Y			
1618	Market Adjustment – Investments	D	Y	Y			
1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	D	Y	Y			
1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	C	Y	Y			

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1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	D	Y	Y			
1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	D	Y	Y			
1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	D	F	Y			
1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	C	F	Y			
1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	D	F	Y			
1638	Market Adjustment – Investments in U.S. Treasury Zero Coupon Bonds	D	F	Y			
1639	Contra Market Adjustment – Investments in U.S. Treasury Zero Coupon Bonds	C	F	Y			
1690	Other Investments	D	Y	Y			
1711	Land and Land Rights	D	N				
1712	Improvements to Land	D	N				
1719	Accumulated Depreciation on Improvements to Land	C	N				
1720	Construction-in-Progress	D	N				
1730	Buildings, Improvements, and Renovations	D	N				
1739	Accumulated Depreciation on Buildings, Improvements, and Renovations	C	N				
1740	Other Structures and Facilities	D	N				
1749	Accumulated Depreciation on Other Structures and Facilities	C	N				
1750	Equipment	D	N				
1759	Accumulated Depreciation on Equipment	C	N				
1810	Assets Under Capital Lease	D	N				
1819	Accumulated Depreciation on Assets Under Capital Lease	C	N				
1820	Leasehold Improvements	D	N				
1829	Accumulated Amortization on Leasehold Improvements	C	N				
1830	Internal-Use Software	D	N				

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1832	Internal-Use Software in Development	D	N				
1839	Accumulated Amortization on Internal-Use Software	C	N				
1840	Other Natural Resources	D	N				
1849	Allowance for Depletion	C	N				
1890	Other General Property, Plant, and Equipment	D	N				
1899	Accumulated Depreciation on Other General Property, Plant, and Equipment	C	N				
1921	Receivable From Appropriations	D	F	Y			Y
1990	Other Assets	D	Y	Y			
2110	Accounts Payable	C	Y	Y			Y
2120	Disbursements in Transit	C	Y	Y			
2130	Contract Holdbacks	C	Y	Y			
2140	Accrued Interest Payable	C	Y	Y			
2150	Payable for Transfers of Currently Invested Balances	C	F	Y			
2155	Expenditure Transfers Payable	C	F	Y			
2160	Entitlement Benefits Due and Payable	C	N				
2170	Subsidy Payable to the Financing Account	C	F	Y			
2179	Contra Liability for Subsidy Payable to the Financing Account	D	F	Y			
2180	Loan Guarantee Liability	C	N				
2190	Other Accrued Liabilities	C	Y	Y			
2210	Accrued Funded Payroll and Leave	C	N				
2211	Withholdings Payable	C	N				
2213	Employer Contributions and Payroll Taxes Payable	C	Y	Y			
2215	Other Post-Employment Benefits Due and Payable	C	Y	Y			
2216	Pension Benefits Due and Payable to Beneficiaries	C	N				
2217	Benefit Premiums Payable to Carriers	C	N				
2218	Life Insurance Benefits Due and Payable to Beneficiaries	C	N				
2220	Unfunded Leave	C	N				
2225	Unfunded FECA Liability	C	F	Y			
2290	Other Unfunded Employment Related Liability	C	Y	Y			
2310	Advances From Others	C	Y	Y			
2320	Deferred Credits	C	Y	Y			

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2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections	C	Y	Y			
2510	Principal Payable to the Bureau of the Public Debt	C	F	Y			
2520	Principal Payable to the Federal Financing Bank	C	F	Y			
2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	C	Y	Y			
2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	D	Y	Y			
2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	C	Y	Y			
2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	D	Y	Y			
2540	Participation Certificates	C	Y	Y			
2590	Other Debt	C	Y	Y			
2610	Actuarial Pension Liability	C	N				
2620	Actuarial Health Insurance Liability	C	N				
2630	Actuarial Life Insurance Liability	C	N				
2650	Actuarial FECA Liability	C	N				
2690	Other Actuarial Liabilities	C	N				
2910	Prior Liens Outstanding on Acquired Collateral	C	N				
2920	Contingent Liabilities	C	N				
2940	Capital Lease Liability	C	Y	Y			
2950	Liability for Subsidy Related to Undisbursed Loans	C	F	Y			
2960	Accounts Payable From Canceled Appropriations	C	Y	Y			
2970	Resources Payable to Treasury	C	F	Y			Y
2980	Custodial Liability	C	Y	Y			S
2990	Other Liabilities	C	Y	Y			
2995	Estimated Cleanup Cost Liability	C	N				
3100	Unexpended Appropriations – Cumulative	C					
3101	Unexpended Appropriations – Appropriations Received	C					
3102	Unexpended Appropriations –	C	F	Y			

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	Transfers-In						
3103	Unexpended Appropriations – Transfers-Out	D	F	Y			
3106	Unexpended Appropriations – Adjustments	C					
3107	Unexpended Appropriations – Used	D					
3108	Unexpended Appropriations – Prior-Period Adjustments – Restated	D					
3109	Unexpended Appropriations – Prior-Period Adjustments – Not Restated	D					
3310	Cumulative Results of Operations	C					
5100	Revenue From Goods Sold	C	Y	Y	X	Y	
5109	Contra Revenue for Goods Sold	D	Y	Y	X	Y	
5200	Revenue From Services Provided	C	Y	Y	X	Y	
5209	Contra Revenue for Services Provided	D	Y	Y	X	Y	
5310	Interest Revenue - Other	C	Y	Y	Y	Y	Y
5311	Interest Revenue -Investments	C	Y	Y	Y	Y	Y
5312	Interest Revenue – Loans Receivable/Uninvested Funds	C	Y	Y	Y	Y	Y
5317	Contra Revenue for Interest Revenue - Loans Receivable	D	Y	Y	Y	Y	Y
5318	Contra Revenue for Interest Revenue - Investments	D	Y	Y	Y	Y	Y
5319	Contra Revenue for Interest Revenue – Other	D	Y	Y	Y	Y	Y
5320	Penalties, Fines, and Administrative Fees Revenue	C	Y	Y	Y	Y	Y
5329	Contra Revenue for Penalties, Fines, and Administrative Fees	D	Y	Y	Y	Y	Y
5400	Benefit Program Revenue	C	Y	Y	Y	Y	
5409	Contra Revenue for Benefit Program Revenue	D	Y	Y	Y	Y	
5500	Insurance and Guarantee Premium Revenue	C	N		X	Y	
5509	Contra Revenue for Insurance and Guarantee Premium Revenue	D	N		X	Y	
5600	Donated Revenue – Financial Resources	C	N		T		
5609	Contra Revenue for Donations – Financial Resources	D	N		T		

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5610	Donated Revenue – Nonfinancial Resources	C	N		T		
5619	Contra Donated Revenue – Nonfinancial Resources	D	N		T		
5700	Expended Appropriations	C					
5708	Expended Appropriations – Prior-Period Adjustments – Restated	C					
5709	Expended Appropriations – Prior-Period Adjustments – Not Restated	C					
5720	Financing Sources Transferred In Without Reimbursement	C	F	Y			
5730	Financing Sources Transferred Out Without Reimbursement	D	F	Y			
5740	Appropriated Earmarked Receipts Transferred In	C	F	Y			
5745	Appropriated Earmarked Receipts Transferred Out	D	F	Y			
5750	Expenditure Financing Sources – Transfers-In	C	F	Y			
5755	Nonexpenditure Financing Sources – Transfers-In	C	F	Y			
5760	Expenditure Financing Sources – Transfers-Out	D	F	Y			
5765	Nonexpenditure Financing Sources – Transfers-Out	D	F	Y			
5780	Imputed Financing Sources	C	F	Y			
5790	Other Financing Sources	C	F	Y			
5799	Adjustment of Appropriations Used	D					
5800	Tax Revenue Collected	C	Y	Y	T		Y
5801	Tax Revenue Accrual Adjustment	C	Y	Y	T		Y
5809	Contra Revenue for Taxes	D	Y	Y	T		Y
5890	Tax Revenue Refunds	D	Y	Y	T		Y
5900	Other Revenue	C	Y	Y	Y	Y	Y
5909	Contra Revenue for Other Revenue	D	Y	Y	Y	Y	Y
5990	Collections for Others	D	Y	Y	Y	Y	S
5991	Accrued Collections for Others	D	Y	Y	Y	Y	S
6100	Operating Expenses/Program Cost	D	Y	Y		Y	
6190	Contra Bad Debt Expense – Incurred for Others	C	Y	Y		Y	
6199	Adjustment to Subsidy Expense	C	N			Y	

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6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	D	F	Y		Y	
6320	Interest Expenses on Securities	D	Y	Y		Y	
6330	Other Interest Expenses	D	Y	Y		Y	Y
6400	Benefit Expense	D	Y	Y		Y	
6500	Cost of Goods Sold	D	N			Y	
6600	Applied Overhead	C	N			Y	
6610	Cost Capitalization Offset	C	N			Y	
6710	Depreciation, Amortization, and Depletion	D	N			Y	
6720	Bad Debt Expense	D	Y	Y		Y	
6730	Imputed Costs	D	F	Y		Y	
6790	Other Expenses Not Requiring Budgetary Resources	D	Y	Y		Y	
6800	Future Funded Expenses	D	Y	Y		Y	
6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	D	F	Y		Y	
6900	Nonproduction Costs	D	Y	Y		Y	
7110	Gains on Disposition of Assets - Other	C	N		Y	Y	
7111	Gains on Disposition of Investments	C	Y	Y	Y		
7112	Gains on Disposition of Borrowings	C	F	Y	Y		
7180	Unrealized Gains	C	Y	Y	Y		
7190	Other Gains	C	Y	Y	Y	Y	
7210	Losses on Disposition of Assets - Other	D	N		Y	Y	
7211	Losses on Disposition of Investments	D	Y	Y	Y		
7212	Losses on Disposition of Borrowings	D	F	Y	Y		
7280	Unrealized Losses	D	Y	Y	Y		
7290	Other Losses	D	Y	Y	Y	Y	
7300	Extraordinary Items	C	N			Y	
7400	Prior-Period Adjustments – Not Restated	C	Y	Y			
7401	Prior-Period Adjustments – Restated	C	Y	Y			
7500	Distribution of Income – Dividend	D	Y	Y	Y	Y	
7600	Changes in Actuarial Liability	D	N			Y	
8801	Offset for Purchases of Capitalized Assets	C	Y	Y			
8802	Purchases of Capitalized Assets	D	Y	Y			

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## Fiscal 2005 IG Agreed-Upon Procedures Report for Federal Intragovernmental Activity and Balances

Agency Name	
2-Digit Agency Code	

<b>INSTRUCTIONS:</b> Indicate the findings upon completion of each procedure. Deliver this IG Agreed-Upon Procedures Report on Closing Package Intragovernmental Activity and Balances, as well as copies of any internal control findings, to the agency's CFO, FMS, and GAO no later than December 2, 2005. (Please refer to the requirements stated in subsection 4705.75 of the TFM – IG Agreed Upon Procedures for Federal Intragovernmental Activity and Balances)	<b>Findings</b>
<u><b>Procedure 1</b></u>  Obtain all <i>Intragovernmental Closing Package Line Item</i> reports from Module 4 of GFRS for intragovernmental activity/balances supporting the Closing Package Reclassified Balance Sheet's Federal Assets and Liabilities, Reclassified Statement of Net Cost's Federal Gross Cost and Federal Earned Revenue, and Reclassified Statement of Changes in Net Position's Federal Nonexchange Revenue and Budgetary and Other Financing Sources.	
<u><b>Procedure 2</b></u>  Compare the <i>Intragovernmental Closing Package Line Item</i> reports from Module 4 of GFRS for intragovernmental activity/balances by Federal line item totals and/or trading partner activity/balances to the agency's general ledger and the RSI data from the audited financial statements. Identify any differences.	

<p><b><u>Procedure 3</u></b></p> <p>Compare trading partner activity/balances from intragovernmental RSI schedules in the agency's audited financial statements to the agency's <i>Intragovernmental Closing Package vs. 4<sup>th</sup> Quarter Submission Comparative Data Report</i> and the <i>Intragovernmental Closing Package Material Differences/ Status of Disposition Certification Report</i> (Section II of the CFO Representations). For items where agency reporting differences exist, compare the explanations to supporting documentation and identify any discrepancies.</p>	
<p><b><u>Procedures 4</u></b></p> <p>On November 29, 2005, FMS will generate and distribute the <i>Intragovernmental Comparative Closing Package Explanation of Differences Report</i> for intragovernmental activity/balances to agency IGs.</p> <p>Agency IGs/auditors will use this report to:</p> <ol style="list-style-type: none"><li>(1) Compare the differences between the agency and its trading partners by reciprocal category/line-item from FMS' <i>Intragovernmental Comparative Closing Package Explanation of Differences Report</i> to explanations from the agency supporting documentation. For items where agency reporting differences exist, compare the explanations to supporting documentation and identify any discrepancies.</li></ol>	

**Fiscal 2005 IG Agreed-Upon Procedures Report for Federal Intragovernmental Activity and Balances**

<p>(2) Identify any inconsistencies in amounts or explanations between FMS' <i>Intragovernmental Comparative Closing Package Explanations of Differences</i> reports and the agency's supporting documentation.</p> <p>(3) In the event of non-reporting by trading partners, as indicated in the footer section of FMS' <i>Intragovernmental Comparative Closing Package Explanations of Differences</i> reports, identify whether the difference is due to a non-reporting partner and do not proceed further with the review of the differences.</p>	
<p><b><u>Procedure 5</u></b></p> <p>Identify and include copies of internal control findings related to intragovernmental activities from the financial statements audit, including items cited in the management letter. Also, identify and report auditor proposed intragovernmental adjustments that were waived by the agency.</p>	

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		<ol style="list-style-type: none"> <li>FMS 2108: Definite, Unfunded Contract Authority Indefinite, Unfunded Contract Authority Instructions for Preparing Yearend Closing Statement for Unfunded Contract Authority (Definite and Indefinite) Proof Formula for Balancing Unfunded Contract Authority Account Symbols</li> <li>FMS 2108: Indefinite Borrowing Authority Instructions for Preparing Yearend Closing Statement for Indefinite Borrowing Authority</li> <li>FMS 2108: Definite Borrowing Authority Instructions for Preparing Yearend Closing Statement for Definite Borrowing Authority</li> <li>Table: A Crosswalk of the FMS Form 2108 to SF 133</li> </ol>
<b>4300</b>		<b>REPORTING INSTRUCTIONS FOR ACCOUNTS INVESTED IN DEPARTMENT OF THE TREASURY SECURITIES</b>
	4310	Scope and Applicability
	4315	Authority
	4320	Definitions
	4325	Availability of Funds
	4330	Types of Securities
	4335	Reporting Requirements
		Contacts
		Appendices
		<ol style="list-style-type: none"> <li>Revolving, Trust Revolving, and Deposit Funds</li> <li>Special and Trust Funds</li> </ol>
<b>4500</b>		<b>GRANTS, LOANS, CREDITS, AND CONTINGENT LIABILITIES INVOLVING FOREIGNERS</b>
	4510	Authority
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		<ol style="list-style-type: none"> <li>Data Formats and Instructions</li> <li>Federal Information Processing Standards (FIPS) Country Codes</li> <li>Program Codes</li> <li>Purpose Codes</li> </ol>

Chapter	Section	Title
4600		<b>TREASURY REPORTING INSTRUCTIONS FOR CREDIT REFORM LEGISLATION</b>

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4615	Definition of Terms
4620	Credit Account Symbols
4625	Accounts With Subclass Codes
4630	Interest Rates
4635	Borrowings From Treasury
4640	Interest on Uninvested Funds
4645	Appropriations
4650	Credit Account Transactions and Reporting Procedures
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2. SF 224: Statement of Transactions - Financing Account - Direct Loans
3. SF 224: Statement of Transactions - Financing Account - Guaranteed Loans

4700		<b>AGENCY REPORTING REQUIREMENTS FOR THE FINANCIAL REPORT OF THE UNITED STATES GOVERNMENT</b>
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4702	Authority
4703	Definition of Terms
4704	FR Processing Key Dates
4705	Closing Package Requirements
4706	Intragovernmental Requirements
4707	FACTS I Requirements
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1. Reclassified Financial Statements and Line Item Descriptions
2. Financial Statement Reclassifications
3. Financial Report Notes and Instructions
4. Other Data and Instructions
5. Federal Trading Partner Department Codes for GFRS and FACTS I
6. Reciprocal Categories Crosswalk to Financial Statements
7. Federal Intragovernmental Transactions Categories of Reciprocal U.S. Government Standard General Ledger Proprietary Accounts
8. CFO Representation Template
9. Budget Subfunction (BSF) Codes
10. Quarterly IRAS "F" Data File Submission - Description and Formats
11. Fiscal 2005 U.S. Government Standard General Ledger Chart of Accounts
12. Fiscal 2005 IG Agreed-Upon Procedures Report for Federal Intragovernmental Activities and Balances

Chapter	Section	Title
5000		<b>ACCOUNTING AND REPORTING ON MONETARY ASSETS (NON OPERATING CASH ITEMS) HELD BY U.S. TREASURY OFFICES</b>

5010	Authority
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5020	Definition of Terms
5025	Reporting Entities
5030	Prescribed Forms and Reports
5035	Monetary Asset Account Symbols and Titles
5040	Reporting Requirements
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1. FMS Form 5693: Statement of Assets and Liabilities
2. SF 224: Statement of Transactions
3. SF 1220: Statement of Transactions
4. SF 1219: Statement of Accountability
5. Instructions for Preparing FMS 62
6. SF 5515: Debit Voucher
7. SF 215: Deposit Ticket
8. FMS Form 2075: Outstanding Currency in Circulation by Classes and Denominations Held by the Office of Currency Standards
9. TUS Form 4133: Monthly Report of Paper Currency on Hand
10. Advice of Gold Transaction

5100		<b>RECONCILING FUND BALANCE WITH TREASURY ACCOUNTS</b>
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5110	Applicability
5115	Authority
5120	Definition of Terms
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5130	Reconciliation of Agency SGL Fund Balances with Treasury Accounts
5135	Treasury's Central Reconciliation Processes
5140	Reconciling Small Differences for Deposits
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